

Navigating future disruptions: the impact of COVID-19 on accounting education in private universities in Nigeria

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ABSTRACT: (Purpose) The COVID-19 pandemic caused unprecedented disruptions to global education, challenging teaching, research, and community engagement. This study examines these impacts on accounting education in private universities in Nigeria, focusing on preparedness for future crises. (Design/Methodology) A cross-sectional survey of 209 accounting professionals from Nigerian private universities explored disruptions in teaching, research, and community development. Descriptive and inferential statistics were used to evaluate their direct and indirect effects on performance indicators. (Findings) Community development showed the highest variability, while research exhibited the least. Teaching disruptions significantly increased ICT investment, demonstrating its role during the pandemic. However, no significant indirect pathways were found between ICT investment and disruptions in teaching or research, nor between ICT and performance indicators. (Originality/Value) This study uniquely investigates the dual impacts of pandemic-induced disruptions on accounting education in a developing economy on teaching, research, and community development. It shows the role of teaching in driving technological adaptation and provides critical insights into educational improvement in the future. (Conclusion) The COVID-19 pandemic influenced the tripartite missions of accounting education in Nigeria's private universities, suggesting lessons for innovation and strategic preparedness against future disruptions; these findings contribute to global discussions on educational crisis management and resilience planning.

KEYWORDS: accounting education, COVID-19, teaching disruptions, research challenges, ICT



INTRODUCTION

Coronavirus disease 2019 (COVID-19), caused by a newly identified coronavirus, has profoundly impacted globally. The first case was reported in Hong Kong on January 23, 2020. The pandemic led to unprecedented disruptions in education and other environments, with UNESCO (2020) reporting that schools in 186 countries were closed in 2020, affecting approximately 74% of enrolled students worldwide. Preventive measures such as the widespread use of face masks and alcohol-based sanitisers helped reduce transmission. However, the pandemic abruptly shifted teaching and research to online platforms without adequate preparation. This transition posed significant challenges for lecturers and students, including “unexpected changes and ambiguous aims, lack of proper regulation by university management or the National Universities Commission (NUC), insufficient faculty competency in online teaching, and concerns about students’ ability to manage technological demands” (Sangster et al., 2020). These challenges have raised critical questions about the impact of the pandemic on accounting education in higher institutions (Sangster et al., 2020).

Accounting education in Nigeria equips individuals with the technical, ethical, and analytical skills necessary to meet the demands of the global economy. As a cornerstone of professional and economic development, it involves teaching, research, and community engagement to produce competent graduates who can meet the demands of the complexities of financial systems. The COVID-19 pandemic exposed significant vulnerabilities within this framework, particularly in instructional delivery, technological adoption, and stakeholder collaboration. It disrupted traditional pedagogical models, necessitating a swift shift to ICT-driven learning solutions while challenging the capacity for impactful research and community service. These shifts show the urgent need for innovative approaches to sustaining academic excellence and performance in accounting education. Moreover, the pandemic exposes the disparities in infrastructure and access to resources, emphasising the critical role of ICT in bridging gaps and enhancing the economic sector. The disruption caused by the pandemic resulted in modifying ways to conduct teaching, research, and community services; this has had tremendous effects on these tripartite missions (Barbosa et al. 2021).

The measures aimed at curbing the spread of the virus significantly impacted businesses in Africa. Schools and universities, which are crucial to human resource development in the region (Asaleye et al., 2023; Oladipo et al., 2019; Arisukwu et al., 2019; Obadiaru et al., 2018), faced challenges as many lacked the flexibility to adapt their activities to home settings. Similarly, the public sector struggled with limited understanding, and human capital was not aligned with the necessary knowledge (Pitas & Ehmer, 2020). Furthermore, quarantines during pandemics have been linked to increased stress and psychological disorders (Sprang & Silman, 2013), which can adversely affect the research, teaching, and community development efforts of students and faculty in higher institutions

(Steele & Kuban, 2012).

The study is motivated on two grounds: (i) the gap identified in the empirical literature and (ii) unprecedented disruptions to global education systems, with particularly profound implications for accounting education in developing economies.

First, there is a significant gap in the empirical literature. The COVID-19 pandemic has significantly impacted research, teaching, and community development, with much of the existing literature focusing on science and laboratory-based disciplines and developed economies (Ong et al., 2020; Wijesooriya et al., 2020; Ceesay, 2021; Lux et al., 2023; Sangster et al., 2020; Fedajev et al., 2024). The pandemic impacted accounting education, compelling a shift from traditional in-person teaching to remote modalities and posing challenges such as adapting curriculum delivery, addressing technological disparities, and ensuring readiness for digital learning (Lux et al., 2023; Sangster et al., 2020; Fedajev et al., 2024). While remote teaching facilitates continuity, it also stresses and reduces engagement among educators and learners (Alshurafat et al., 2021; Ahmed et al., 2022). Accounting educators rapidly adopted digital tools, but issues such as inequities in internet access disproportionately affected marginalised students. Similarly, the pandemic affects research activities with studies on online learning, digital tools, and academic integrity while promoting global collaboration through digital platforms (Ahmed et al., 2022; Fedajev et al., 2024). Community engagement also shifted to virtual formats, but this limited equitable participation. Despite these insights, there is no doubt that accounting education is essential, and its impact on the tripartite missions of accounting education in developing countries is under-researched.

Secondly, the study is motivated by focusing on private universities in Nigeria due to their fundamental role in providing quality education and their ability to adapt to changing circumstances, such as the challenges posed by the COVID-19 pandemic. These institutions exhibit high adaptability, resource management efficiency, and a commitment to maintaining educational standards even under resource constraints (Geo-JaJa & Mangum, 2003; Ibidunni, Nwaodu & Mdaka, 2023). Likewise, by studying the experiences of private universities in Nigeria, valuable insights can be gained for institutions in other developing economies, improving their preparedness to face similar future disruptions. Lessons learned from these institutions can inform strategies for building resilience, enhancing adaptability, and ensuring the continuity of quality education in higher education systems across developing economies. This study aims to investigate the impact of the pandemic on accounting education and the lessons learned during this crisis to provide valuable insights into future disruptions. The specific objectives are as follows:

- (i) To investigate whether the disruption of accounting lecturers' mandate (teaching, research, and community development) significantly influences investment in ICT.
- (ii) To examine the impact of disruption in teaching on accounting indicators'

performance.

(iii) To assess the effect of disruption in research activities on accounting indicators' performance.

(iv) To evaluate the influence of disruption in community development activities on accounting indicators' performance.

(v) To analyse whether investment in ICT mediates the relationship between the disruption of accounting lecturers' mandate and the performance of accounting indicators.

The study is structured as follows: Section 1 introduces the research. Section 2 reviews the literature. Section 3 details the materials and methods. Section 4 presents the results and discussion, and Section 5 concludes the study.

LITERATURE REVIEW THEORETICAL REVIEW

Social Disruption Theory

Among many theories that can be used to explain disruptions in relationships occasioned by social and other factors and consequences of societal distortions, social disruption theory is appropriate. The social disruption theory, domiciled in sociology, states that societies undergoing fast expansion or facing a generalised crisis lose established patterns and ideas (Blasco et al., 2022). The crisis impacts people's mental health, perspectives, habits, relationships, and connections. In addition, the theory stresses that a rapid shift in society caused by increasing numbers of people would result in various social issues that indicate overall group disarray. The social disorder research cites crime data (and others) as evidence of social disturbance (Marais et al. 2022). Since the COVID-19 pandemic disrupted social, economic, and educational activities globally, it has some relevance to the analysis of COVID-19 disruptions in the global educational scenario, Nigeria included.

Chaos Theory (academic Disruption)

The chaos theory is another theory that seeks to explain disruptions in social order. Besides societal chaos manifested by societal disruptions, the chaos theory also describes how systems recover and self-organise from chaos. Harmeiy and Moss (2023) observe that learning theories suggest overlapping progressions and regressions best characterise learning over time. Thus, the COVID-19 pandemic is just one of the possible waves of regression.

Social theory

Social theory is another theory relevant to explaining the COVID-19 disruption of the educational system in Nigeria. The importance of the social theory is in its capacity to

identify the significant strategic alternatives critical to collective responses by society to the alterations caused by the COVID-19 pandemic; this must necessarily “incorporate social democracy, and the COVID is expressed via public health activities and systems” (Walby, 2020). The best way to understand the reduction of private liberty in diminishing associated social interactions that fuel the growth and dispersal of COVID-19 is not in the dichotomy of the “libertarian/authoritarian axis.” It is better to understand that the COVID crisis is being contested within a neoliberal/social democratic struggle.

Disruptive Innovation Theory

Disruptive innovation is when an invention displaces an old technology by providing better advantages (Igami, 2017). Such innovation could result from a progressive shift or the emergence of an entirely new concept, approach, or innovation (Edema et al., 2022; Christensen, Raynor & McDonald, 2015). Whenever a novel idea or technique spots and exploits the weaknesses in an incumbent innovation, it is detrimental if it turns into the most prevalent development (Edema et al., 2022; Kumar, Chung & Normala, 2019). Disruptive innovation seeks to dominate an existing one. To accomplish this, the organisation responsible for the disruptive technology creates rivalry among the top businesses, causing them to fumble by making conspicuous blunders. They then exploit the blunders strategically. The innovative disruption associated with the COVID-19 pandemic is technologically driven. Although the COVID-19 pandemic brought research investigations, community development activities and the traditional physical education system to a halt owing to the series of global lockdowns to curtail the pandemic, the aftermath of the pandemic has shown the beauty of technological innovation in education. The online teaching experience during COVID-19 may indicate possible global disruptions to the traditional classroom system.

THEORETICAL FRAMEWORK

This study uses the social disruption, chaos and disruptive innovation theories as its framework. The choice of social disruption and chaos theories is to explain the disruptions caused to the tripartite mandate of accounting lecturers in Nigeria by the COVID-19 pandemic, while the choice of the disruptive innovation theory is to describe the positive impact that technological innovation is likely to cause to teaching, research and community development in the post-COVID-19 era. Flowing from the social disruption, chaos and disruptive innovation theories, this study tested the following hypotheses:

- 1: Disruption of accounting lecturers’ mandate (teaching, research and community development) has no significant influence on investment in ICT
- 2: Disruption in teaching has no significant influence on accounting indicators’ performance
- 3: Disruption in research does not have any significant influence on accounting indica-

tors' performance

4: Disruption in community development does not significantly influence accounting indicators' performance.

5: Investment in ICT (IVICT) does not significantly mediate the relationship between the disruption of accounting lecturers' mandate and the performance of accounting indicators.

EMPIRICAL REVIEW

Regarding teaching, studies have reported that the COVID-19 pandemic significantly affects accounting education, forcing a shift from traditional, in-person teaching to remote and online modalities; this transition posed challenges such as adapting curriculum delivery, managing technological access disparities, and addressing faculty and student readiness for digital learning environments (Lux et al., 2023; Sangster et al., 2020; Fedajev et al., 2024). Studies indicate that remote teaching facilitates continuity, decreased engagement, and heightened stress among educators and learners (Alshurafat et al., 2021; Ahmed et al., 2022). Accounting educators had to rapidly adopt new technologies, such as video conferencing and learning management systems, to deliver courses and assessments effectively. Despite these efforts, issues like inequities in internet access and digital device availability disproportionately affected students from marginalised communities, further widening educational disparities. Additionally, faculty faced challenges in maintaining the integrity of online assessments and reconfiguring pedagogical strategies to suit virtual platforms (Sangster et al., 2020; Fedajev et al., 2024). On the positive side, the pandemic accelerated the integration of digital tools into accounting education, promoting innovation in teaching practices and enabling a more globalised perspective through online collaboration. However, long-term studies are essential to evaluate the sustainability and effectiveness of these methods post-pandemic.

Regarding research, the COVID-19 pandemic transformed the research activities in accounting education by prompting a shift in focus toward topics like online learning effectiveness, digital tools, and pandemic-induced changes in teaching practices. Many researchers examined the challenges and opportunities the rapid transition to remote learning presents. Studies focused on areas such as academic integrity in online assessments, engagement strategies, and virtual simulations to enhance practical accounting skills (Ahmed et al., 2022; Alshurafat et al., 2021). The pandemic also disrupted traditional research activities, such as field studies and collaborative projects, which relied on physical interaction. Instead, researchers used secondary data, online surveys, and virtual interviews. Collaborative research expanded globally due to the normalisation of digital communication platforms, enabling scholars to address more expansive, diverse issues in accounting education (Fedajev et al., 2024). Emerging research topics include sustainability in accounting practices, the digitalisation of financial systems, and equi-

table access to accounting education during crises; these shifts indicate a dynamic and evolving research agenda influenced by the pandemic's challenges.

Regarding community development, the COVID-19 pandemic profoundly altered community engagement practices in accounting education, emphasising virtual interaction and digital tools for outreach. Institutions and faculty reimaged how they collaborated with communities, shifting from in-person activities to online workshops, webinars, and remote mentoring; these virtual engagements provided continuity but faced challenges, such as limited technological access for community members and reduced personal interaction, impacting the depth of relationships (Ahmed et al., 2022). Community engagement in accounting education often involves providing financial literacy programs and supporting local businesses with accounting advice. During the pandemic, these efforts expanded to include pandemic-specific topics, such as navigating government relief programs and managing cash flows under uncertainty. Faculty and students played vital roles in contributing to these services remotely, supporting the importance of social responsibility within the discipline. Despite these successes, digital divides hindered equitable participation; this shows the need to investigate the impact on accounting education to provide sustainable solutions to ensure inclusive community engagement practices in future crises.

However, other studies focused on science-related areas while investigating the tripartite missions of accounting education. For example, Ong et al. (2020) reported the negative effects on research due to social distancing and laboratory closures, while Ceesay (2021) reported dire consequences for research and development in Africa. However, Wijesooriya et al. (2020) noted technological improvements to promote research during the pandemic. Teaching was similarly disrupted, with Fretheim et al. (2021) documenting adverse effects in Norwegian universities. Mengistie (2021) and Noori (2021) report similar challenges in Ethiopia and Afghanistan. Ong et al. (2020) observed minimal teaching disruptions in Hong Kong attributed to resources developed during the SARS outbreak. Ceesay (2021) found that many African countries struggled due to the high cost of online education. On community development, Dwivedi et al. (2020) and others noted increased institutional pressure to meet environmental goals. Lennox et al. (2021) emphasised the need for future educational investments to improve education.

While existing research has addressed the impact of COVID-19 on education, the specific experiences of private universities, particularly in accounting education in developing economies, remain underexplored. Studies have identified challenges such as inadequate infrastructure for online learning, the digital divide, and uneven access to technological resources across higher education (Yunusa et al., 2021; Eze et al., 2021). However, these investigations often focus on public universities or take a generalised approach to the educational system. Furthermore, there is a lack of research on how private universities in Nigeria—within Africa's economy—adapt their accounting programs to future disruptions. Key areas requiring exploration include strategies for integrating digital tools

in accounting education, addressing student socio-economic disparities, and promoting institutional flexibility. The pandemic encouraged opportunities for innovation, such as increased use of virtual platforms. However, the long-term impacts on teaching quality, research productivity, and community engagement within private institutions remain understudied; this study seeks to bridge this gap by examining the pandemic's specific impact on accounting education in private universities in Nigeria. It will investigate how these institutions have navigated challenges, provided opportunities, and prepared for future disruptions in a rapidly evolving educational environment.

MATERIAL AND METHODS

RESEARCH DESIGN, DATA COLLECTION, AND SAMPLING TECHNIQUES

Following the outbreak of COVID-19 in Nigeria, an e-learning system was established to guarantee that children remained academically engaged during the lockdown. However, due to the enormous number of students enrolled in public institutions, this e-learning system has proven difficult. The private universities aimed to engage their students as much as possible; as a result, we used a sample from Nigerian private universities.

The study employed a cross-sectional survey design of 209 respondents from private Universities in four zones (Federal capital territory, South, Lagos and northern Nigeria). Stratified random sampling was used to choose the respondents. The respondents' Departments served to stratify them, while the lottery method served to achieve randomisation. The study utilised an internet-based questionnaire as the method of data collection. The institutions established the foundation of stratification, and the lottery technique formed the foundation of randomisation. The web-based questionnaire's selection and practicality are due to the expansion of internet access in Nigeria, caused by the increased awareness of modernisation. The study used a structured questionnaire to collect the research data.

The online survey was conducted by distributing Google Forms to the sample participants via the Internet (WhatsApp & Facebook), similar to Inegbedion et al. (2021). As employees of private Universities, all the respondents can connect to the Internet. The circulation and retrieval of the research instrument (questionnaires) lasted for ten days. The author distributed 240 questionnaires, but 224 respondents participated in the study, and eventually, the author used the feedback of 209 participants after removing those with missing and partial instances or replies. The number of participants in the investigation is thus adequate to yield the intended findings consistent with Kline (2011) on the appropriate sample size for Structural Equation Modeling (SEM). These individuals were chosen randomly from the group of the academic staff of private Universities in the Federal capital territory, the southern part of Nigeria (Lagos) and northern Nigeria. Taro Yamane's formula selected the respondents using the population size of 595 academic staff in the universities considered. The members of the sample universities were

included due to their knowledge of the research problem.

MEASUREMENT OF VARIABLES, VALIDITY AND RELIABILITY

The demographic variables had three items. Gender was measured, but three ordinal categories measured two nominal categories, the highest being educational qualification, while the four nominal categories measured the zones. In addition, 28 five-point Likert items were used to calculate the research questions. Specifically, the COVID-19 and Teaching section had seven Likert items, COVID-19 and Research had seven Likert items, the COVID-19 and community development had seven Likert items, and the section on performance-based activities had seven Likert items.

The expert opinion, content validity index, and Cronbach alpha were utilised to ensure the instrument's validity and reliability. The content validity indices were 0.88, 0.79, 0.81, 0.79 and 0.83 for the entire instrument, COVID-19 and teaching, COVID-19 and research, COVID-19 and community development, as well as ICT and performance activities, respectively, thus indicating that the instrument is valid since all the computed values are greater or equal to 0.78 (see Table 1). The calculated values of Cronbach alpha were 0.79, 0.75, 0.71, 0.80, 0.74 and 0.75 for the entire instrument, COVID-19 and teaching, COVID-19 and research, COVID-19 and community development, and ICT and performance activities, respectively. The implication is that the items exhibit internal consistency and that the instrument is reliable (see Table 2).

MODEL SPECIFICATION

Model Specification

The model formulation is as follows:

$$\begin{aligned}
 .pi &= f(dt, dr \text{ and } dcd) & 1 \\
 .pi &= \beta_0 + \beta_1 dte + \beta_2 dre + \beta_3 dcd + e & 2 \\
 .pi &= f(ictm dt, dr \text{ and } dcd) & 3 \\
 .pi &= \beta_0 + \beta_1 ict + \beta_2 dte + \beta_3 dre + \beta_3 dcd + e & 4
 \end{aligned}$$

Note that .pi is given as a performance indicator, while dte, dre, dcd, and ivict are disruption of teaching, research disruption, community development, and investment in information and communications technology, respectively. β_0 is the intercept, and $\beta_1, \beta_2, \beta_3$ and are the slopes of the regression coefficients. The study used descriptive and inferential statistics to analyse the data. Means and standard deviations of the respondents' perception of COVID-19 and the tripartite mission of the universities functioned as descriptive statistics, while structural equation modelling served as the inferential statistics.

PRESENTATION OF RESULT AND DISCUSSION

PRESENTATION OF RESULT

Descriptive Statistics

The distribution of the respondents, as shown in Table 3 by gender, indicates that 124 (59.3%) of them are male while the remaining 85 (40.7%) of them are female, thus meaning that the majority are male. The distribution of the respondents by highest educational qualification shows that 26 (12.4%) of the respondents have a first Degree and its equivalent, 71 (34 %) of them have a master's degree, 112 (53.6%) of them had Ph. D, thus indicating that majority of the respondents have Ph. D. The distribution of the respondents by their location suggests that 35 (16.7%) of the respondents are from the federal capital territory, 60 (28.7%) of them are from the South-South, 73 (34.9%) of them are from South-West while the remaining 41 (19.6%) of them are from north central. Findings from the descriptive statistics indicate that the mean and standard deviations of the respondent's perception of the variables of the study (disruption in teaching, disruption in research, disruption in community development, ICT (information communication technology) and performance indicators) were 3.278 (0.505), 4.386 (0.329), 3.643 (0.854), 3.901 (0.739) and 3.477 (0.737) respectively. The implication is that all the means were above 3, the cut-off point, thus indicating positive mean differences; this means that the respondents agreed with the items. The highest standard deviation is associated with community development, while the least is with research (See Table 4).

Inferential Statistics

The structural equation model results are categorised into three groups of effects, which are the direct, indirect, and total effects. The outcome of the direct effects indicates that in the model of IIVCT (the mediation variable) and the explanatory variables (disruption in teaching, research and community development), the coefficients of the independent variables were 0.39, 0.195 and 0, respectively. The calculated z and probability values were -4.67 ($p < 0.001$) and -1.53 (0.127) for teaching and research, respectively, thus indicating that teaching had a significant influence on IIVCT. In other words, disruption in teaching was mainly responsible for the investment in IIVCT during the COVID-19 lockdown (see Table 5).

In the model of performance indicators, IIVCT and the independent variables (disruption in teaching, disruption in research and disruption in community development), the coefficients of IIVCT, disruption in teaching, disruption in research and disruption in community development were 0.211, 0.396, 0.291 and - 0.133 respectively. The computed z and probability values were -2.70 (0.007), -3.79 ($p < 0.001$), -1.98 (0.048) and -2.19 (0.029) for IIVCT, teaching, research and community development respectively. It is pertinent to note that disruption in teaching and research had significant negative influences on accounting education performance; community development also had a

significant negative influence on accounting education performance.

Similarly, the results of the structural equations model (indirect effects) indicated no path between the mediation variable (IVICT) and disruption in teaching or research, and there was no path between the performance indicators and IVICT. The implication is that ICT did not significantly mediate the relationship between education in accounting during the COVID-19 lockdown period and students' performance. The model's results further show that the coefficients of disruption in teaching and research were 0.083 and 0.041 for disruption in teaching and research, respectively and 0 for community development.

Values of the calculated z statistic and the significant probabilities associated with them are - 2.34 (0.019) and - 1.3 (0.134) for teaching and research, respectively. At the same time, there was no path between performance indicators and IVICT and performance indicators and community development (see Table 5). The implication is that information and communication technology did not mediate the relationship between accounting education and accounting education performance in Nigeria. Furthermore, community development during the COVID-19 lockdown did not significantly influence students' performance in accounting education.

Lastly, the results of the structural equations model (total effects) indicated no path between the mediation variable (IVICT) and disruption in community development. The implication is that disruption in community development did not affect the ICT development in the pandemic-induced lockdown period. The results of the model of accounting education and students' performance in accounting education further show that the coefficients of information and telecommunication, disruption in teaching, disruption in research and disruption in community development were -0.231, -0.478, -0.333 and -0.133 for IVICT, teaching, research and community development respectively.

The computed z statistic and the probability values are -2.7 (0.007), -4.66 ($p < 0.001$), -2.23 (0.026) and -2.19 (0.029) for IVICT, teaching, research and community development respectively (see Table 5); this implies that the mediating variable (information and communication technology) and all the explanatory variables (teaching, research and community development) all had significant effects on accounting education and accounting education performance in Nigeria. Furthermore, disruption in community development and the explanatory variables (disruption in teaching, research and community development) significantly influenced accounting education performance (see Table 5); this indicates that the disruptive influences experienced by the performance in accounting education during the COVID-19 lockdown significantly affected accounting education negatively.

The coefficient of determination measures the model's goodness of fit (Asaleye et al., 2017). The coefficient of determination, among other tests, was carried out, as shown in Table 6. Results of the equation-level goodness of fit test demonstrate that the coefficient

of determination value is 0.376; this indicates that 37.6% of the explanatory variables (teaching, research and community development) explain the variations in accounting education performance. However, the mediating variable was not significant as the effect ratios for IVICT, teaching, research, and community development variables were 0, 0.172, 0.123 and 0 for ICT, teaching, research and community development, respectively, since these ratios are significantly different from 1 (see Tables 5 and 6). The results of Wald's test for equations show that the estimated values of Chi-square for the dependent and independent variables, as well as the corresponding significant probability, were 24.89 ($p < 0.01$) and 33.46 ($p < 0.01$) for investment in information and communication technology (IVICT) and performance in accounting education respectively. These results show that the coefficients of the equations in the structural equation model deviate significantly from 0 (see Table 7). Likewise, the eigenvalue stability test conditions are all zero, indicating that the structural equations model is stable. (See Table 8). All three goodness of fit tests indicate a good fit between the model and the data.

DISCUSSION OF FINDINGS

The structural equation model results indicate that the moderating and explanatory variables all have significant disruptive effects on performance in accounting education during the COVID-19 lockdown. However, all the explanatory variables, except disruption in teaching, had no significant influence on IVICT. The implication is that educational institutions embarked upon online teaching to compensate for the lost time, which stimulated policymakers' investment in ICT during the COVID-19 lockdown and boosted investment in information and communications technology.

Furthermore, the model of educational activities during the COVID-19 pandemic and performance in accounting education showed that IVICT and the explanatory variables (disruption in teaching, disruption in research and disruption in community development) had significant negative influences on performance in accounting education in Nigeria. The negative coefficients indicate an inverse relationship; in other words, increased disruptions in teaching, research and community development precipitated decreases in academic performance in accounting education in Nigeria.

Given the non-significance of the indirect effects vis-à-vis the significance of the direct and total effects and the non-significance of the effect ratios, it is clear that ICT did not have a significant mediating effect on the association between accounting education during the pandemic-induced lockdown and the achievement of the tripartite mission of accounting education. In addition, disruption in teaching had a disruptive influence on performance in accounting education; this is consistent with Edema et al. (2022), Christensen, Raynor and McDonald (2015), Mengistie (2021) and Noori (2021). The findings from this work indicate that COVID-19 had a significant disruption on research; this is consistent with the social disruption and chaos theories as well as Harmey and Moss

(2023) and Lennox, Reuge & Benavides (2021). Lastly, findings also showed a significant disruption in community development during COVID-19, consistent with Lennox, Reuge and Benavides (2021).

This study employs social disruption, chaos, and disruptive innovation theories to analyse the impact of the COVID-19 pandemic on the tripartite mandate of accounting lecturers in Nigeria. The findings align with these theories by illustrating the pandemic's disruptive and innovative effects. Social disruption and chaos theories explain the observed variability, particularly the high instability in community development and significant disruptions in teaching. The increased ICT investment following teaching disruptions reflects adaptive responses to social disruption. Meanwhile, the limited variability in research shows areas of relative stability consistent with chaos theory's principle of emergent order. Disruptive innovation theory contextualises the transformative potential of ICT investment. While ICT investment did not significantly affect teaching or research performance, its rapid adoption during the pandemic demonstrates its role as an area for long-term innovation, supporting the theory's emphasis on transformative opportunities during crises.

PREPARING UNIVERSITIES FOR FUTURE DISRUPTIONS

Based on the study's findings, it is recommended that Nigerian private universities and other developing economies universities should prioritise enhancing preparedness for unexpected disruptions by investing in training programs for faculty and students to adapt effectively to online learning environments. Continued investment in ICT infrastructure is crucial to support seamless virtual teaching and learning experiences. Accounting educators should adapt their research methodologies to online resources and collaborative tools, ensuring the continuity of high-quality research outputs. Emphasising community development initiatives within accounting education programs, even during challenging times, will contribute to education that benefits society. Promoting a culture of continuous learning and professional development among accounting faculty and students is essential for enhancing adaptability and resilience in the face of future disruptions. Collaborations with industry partners and other educational institutions can also facilitate sharing best practices and resources for navigating challenges in accounting education during crises like the COVID-19 pandemic.

CONCLUSION

Based on the study's results, the study proposes a model of the pandemic-induced lockdown and education in accounting. The model indicates that disruption in teaching during the pandemic-induced lockdown stimulated the investment in ICT; this is understandable since ICT was required to facilitate the series of online lectures to bridge the gap created by the COVID-19 lockdown. In addition, disruption in teaching, re-

search, community development, and IVICT significantly influenced the performance of accounting education (see Figures 1 and 2 in the appendix section). To this end, the pandemic-induced lockdown had a significant direct influence on part of the attainment of the tripartite mission of accounting education in Nigeria. The implication is that the pandemic had a significant disruptive influence on attaining the trilateral missions of accounting education in Nigeria during COVID-19, especially during the lockdown period.

In conclusion, the study sheds light on the unprecedented disruptions caused by the COVID-19 pandemic on accounting education in Nigerian private universities. It is crucial to acknowledge the lessons learned and prepare for future disruptions. The resilience and adaptability demonstrated by accounting educators during this crisis serve as a foundation for addressing potential future disruptions. By embracing innovative teaching methods and technology that promote a culture of continuous learning, universities can proactively overcome future disruptions and ensure the continued delivery of high-quality accounting education; this study serves as a call to action for stakeholders in accounting education to strategise and implement measures that will not mitigate the impact of future disruptions and also promote a more sustainable educational system.

In addition, this study provides key contributions to understanding accounting education during crises. First, it shows the varying impacts of the pandemic, with community development showing the highest variability, emphasising the need for innovative outreach strategies. Second, it pointed out the critical role of ICT investment in adapting to teaching disruptions, giving insights into technological importance in resource-constrained economies. Finally, it applies social disruption, chaos, and innovation theories to accounting education, providing a theoretical framework to understand the relationship between crisis-driven disruptions and technological adaptation.

The study suggests that future research could explore the long-term effects of the pandemic on accounting education in Nigerian private universities. Investigating strategies to enhance online teaching and learning experiences, promoting continuous professional development among accounting educators, and addressing the challenges of virtual learning environments could be valuable areas for further research. Additionally, examining the role of technology in supporting accounting education and exploring the impact of the pandemic on student learning outcomes could provide insights for improving educational practices in the post-pandemic era.

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Measurement Instrument

COVID-19 Restrictions and Economic Activities

Bio-Data

1. Gender: Male [] Female []
2. Highest Educational Qualification: HND/First Degree [] Masters' Degree [] PhD []
3. Zone: Federal Capital [] South-South [] South-West [] North Central []

Core Subject Matter

A. Indicate the extent to which you agree that the following factors have disrupted teaching in the wake of COVID-19 lockdown		1	2	3	4	5
1	Restriction of movement					
2	Restriction of group gathering					
3	Apprehensions of the COVID-19					
4	Fear of infection					
5	Economic factors					
6	Imposition of COVID Vaccine					
7	Fear of COVID-19 Variants					

Core Subject Matter

A. Indicate the extent to which you agree that the following factors have community Development in the wake of COVID-19 lockdown		1	2	3	4	5
8	Restriction of movement					
9	Restriction of group gathering					
10	Apprehensions of the COVID-19					
11	Fear of infection					
12	Economic factors					
13	Imposition of COVID Vaccine					
14	Fear of COVID-19 Variants					

Core Subject Matter

A. Indicate the extent to which you agree that the following factors have disrupted community development the wake of COVID-19 lockdown		1	2	3	4	5
15	Restriction of movement					
16	Restriction of group gathering					
17	Apprehensions of the COVID-19					

18	Fear of infection					
19	Economic factors					
20	Imposition of COVID Vaccine					
21	Fear of COVID-19 Variants					

A.	Indicate the extent to which you agree that the following performance-based activities have declined in the wake of the COVID-19					
		1	2	3	4	5
22	Presentations					
23	Students' inventions					
24	Projects					
25	Dramatic performances					
26	Exhibitions and fairs					
27	Excursions					
28	Demonstration					