

RESPONSE AND COPING PATTERNS OF NIGERIAN PROFESSIONAL ASSOCIATIONS

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ABSTRACT

The COVID-19 pandemic brought with it a significant effect on professional associations' ability to carry on their normal activities in forging professional competence among their members. We assess Nigerian professional accounting and finance associations' response and coping pattern as well as readiness to sustain members' professional competence in an emergency.

Using a two-pronged approach, we reviewed activities – response and coping patterns – of professional associations in Nigeria. First, we crawl their online presence (websites and social media handles) for activities relating to initial and continuing professional development. Secondly, we administered a questionnaire to aspiring professionals and professionals to understand from an insider point of view the activities of their professional association in sustaining their professional competence.

Aspiring professionals and professionals believe their professional associations can guide them through the pandemic and emerge stronger, however there are mild concerns. We also found that Zoom is the application of choice for virtual events among professionals in Nigeria.

The paper provides evidence-based realities among the major accounting and finance-based professional associations, giving insight to inform policy and strategy going forward.

Keywords: COVID-19, coping patterns, professional associations, professional competence

1. INTRODUCTION

COVID-19, the code name for the Coronavirus unleashed its potentials on our globe and its effect is still very much felt by all and sundry. The production of professionals as well as the maintenance of professional competence is also hard hit. Professional associations control formal entry into various professions (Ogharanduku, William, & Paterson, 2020).

Initial Professional Development (IPD) programme consisting of professional programme and/or examination and practical experience component are requirements for being certified as a professional in most professions. Additionally, to remain a professional requires commitment to Continuing Professional Development (CPD) and life-long learning (Lindsay, 2016). These initiatives and activities are aimed to keep the professional relevant and ahead of happenings in the profession, hence, delivering greater dividends on the job. CPD come in the form of seminars, conferences, workshops, symposia and the like and may be (in)formal or (un)structured.

Around the world, many professional associations conduct physical assessments, seminars, and workshops to ensure sustained professional competence of their members, but with recent restrictions and bans on such gatherings, the ability of professional associations to evolve and continue to ensure professional competence of their members presents a basis for enquiry. While some professional associations have transitioned to virtual/online modes for both IPD and/or CPD, some do not have the capacity, and they may also be grossly disadvantaged by many factors such as inadequate supporting infrastructure (power, internet and devices) as well as apathy among (aspiring) professionals and (dis)trust in the reliability of online mediums to achieve desired learning outcomes.

2. PROBLEM STATEMENT

An unexpected pandemic for which there is no immediate cure in sight teaches a lesson; professionals must be prepared for anything and everything. However, it is appearing that there are some similarities and diversities in the response and coping patterns of professional associations to the pandemic. Given that professional associations should be ahead of the curve, it is assumed that an emergency occasioned by COVID-19 should have minimal effect on the continuous production of professionals and maintenance of professional competence. However, this thesis needs some testing.

Additionally, the need for professional associations to innovate their operations and functions in producing professionals and honing the skills of existing professionals is imperative. This is more significant with the emergence of the fourth industrial revolution and the disruption caused by COVID-19. This study seeks to understand the current happenings in this area and proffer solutions for advancement.

3. RESEARCH OBJECTIVE AND QUESTIONS

Given the above argument, the main objective of this study is to identify and assess response and coping patterns of professional associations in sustainably ensuring the development and maintenance of professional competence among (aspiring) professionals in a developing economy.

As earlier mentioned, IPD consist of professional programme, which mostly include components of an examination and practical experience component geared towards outcomes of technical competence, professional skills, professional values, ethics, and attitudes in an aspiring professional. Considering this, how professional associations are responding to the needs of aspiring professionals is of significant concern, hence the first research question (RQ).

- **RQ1:** What is the response of Nigerian professional associations to the COVID-19 pandemic with respect to IPD?

For professionals, the need to stay current almost equals the need for relevance. Given that CPD is used as avenues to maintain professional competence, the response of professional associations is likewise significant. This leads to the statement of the second research question:

- **RQ2:** What is the response of professional organisations to the COVID-19 pandemic with respect to CPD?

How professional associations are surviving the current situation is also of essence, which births the third research question:

- **RQ3:** What are the coping patterns of Nigerian professional associations?

4. LITERATURE REVIEW

4.1. Professional qualification, competence, and development

Professional qualification usually entails core components of an academic degree and professional certification. Most professional certifications require an examination and a practical experience component.

Professional competence is the ability to perform a role to a defined standard. Professional competence goes beyond knowledge of principles, standards, concepts, facts, and procedures; it is the integration and application of (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes. (IAESB, 2015, p. 9)

Professional competence is a difficult concept to measure and define, because, it is in levels but there is consensus that it is performance (Murphy, 2016). The ability of a professional to perform to a specified standard is influenced by many factors internal and external to the professional. Professional associations through their various programmes and activities allow for the development of professional competence.

It is to be noted that the development of professional competence exceeds structured means of education (Lubbe, 2016; Samkin & Stainbank, 2016). Nonetheless, formal higher education, which many professional associations claim to offer increases the skill level of professionals (Razmerita, Kirchner, & Nielsen, 2016). Qualitative proxies for measuring competence include professional scepticism and judgment and they have been defined authoritatively as:

Professional scepticism—An attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement due to error or fraud, and a critical assessment of evidence.

Professional judgment—The application of relevant training, knowledge, and experience, within the context provided by auditing, accounting, and ethical standards, in making informed decisions about the courses of action that are appropriate in the circumstances of the audit engagement (IAESB, 2017, p. 22).

Although the above definitions are accounting-related, they portray the wider definitions in professional planes.

In the broad sense, two classes of professional development exist – Initial Professional Development (IPD) and Continuing Professional Development (CPD). IPD is designed to develop the professional competence of an amateur and a successful completion of the IPD leads to full membership of a professional association in many instances.

CPD is designed to maintain the professional competence of a professional through more advanced means of engagements such as shows, workshops, conferences, and the like (De Lange, Jackling, & Suwardy, 2015; Lindsay, 2016). To enforce compliance with CPD attendance, credit is given to eligible activities, which cumulates to meet at least a minimum benchmark per year for professionals.

Professional associations operate IPD and CPD differently, however, common grounds exist.

It however appears that the COVID-19 pandemic stretched the degree to which professionals can perform their responsibilities, functions, and operations competently. Among aspiring professionals, competence gaps are bridged by IPD programmes, while among professionals, gaps in knowledge are bridged by CPD activities. Many scheduled IPD and CPD activities could no longer hold due to COVID-19 pandemic, creating opportunities for innovations for professional associations.

4.2. Professional associations

There are numerous professions, so also professional associations, and organisations. Many professional organisations are member-driven, and maybe backed by legislations. Professional organisations perform many roles. One is to create a protectionist wall for the interest of members, while others commit to protect the interest of the public. They also help to regulate professions and may be involved in a collective drive to forge the ideals of the profession.

The professional organisations considered by this study are accounting and finance related as shown in Table 1.

Table 1: Accounting, Finance, and Banking Professional Organisations in Nigeria

S/N	Professional bodies (in alphabetical order)		Focus	Website	YOE	YOS	Members' Designation
1	Association of Cost and Management Accountants	ACMA	Accounting	www.acma.org.ng	2000	NA	ACMA, FCMA
2	Association of Financial and	AFMA N	Accounting	www.afmng.org	2010	NA	AFMA, FFMA

	Management Accountants of Nigeria						
3	Association of National Accountants of Nigeria	ANAN	Accounting	www.anan.org.ng	1979	1993	CNA, FCNA
4	Chartered Association of International Accountants of Nigeria	CAIAN	Accounting	www.caian.org	2000	NA	ACIA, FCIA
5	Chartered Institute of Bankers of Nigeria	CIBN	Finance	www.cibng.org	1976	1990	ACIB, FCIB
6	Chartered Institute of Cost and Management Accountants	CICMA	Accounting	www.cicma.org.ng	2000	NA	ACMA, FCMA
7	Chartered Institute of Finance and Control of Nigeria	CIFCN	Finance	www.cifcnig.org	NI	NA	ACIFC, FCIFC
8	Chartered Institute of Management Accountants of Nigeria	CIMAN	Accounting	www.cimanigeria.com	1977	NA	ACMAN, FCMAN
9	Chartered Institute of Stockbrokers	CIS	Finance	www.cisnigeria.com	1990	1992	ACS, FCS
10	Chartered Institute of Taxation of Nigeria	CITN	Taxation	www.citn.org	1982	1992	ACTI, FCTI
11	Institute of Certified Public Accountants of Nigeria	ICPAN	Accounting	www.icpan.org.ng	1988	NA	CPA, FCPA
12	Institute of Chartered Accountants of Nigeria	ICAN	Accounting	www.icanig.org	1960	1965	ACA, FCA, RA
13	Institute of Company and Commercial Accountants of Nigeria	ICCA	Accounting	www.iccaofnigeria.org	1999	NA	ACCA, FCCA
14	Institute of Forensic Accountants of Nigeria	IFA	Accounting	www.ifa.org.ng	NI	NA	CFA, FFA

YOE: Year of establishment; YOS: Year of regulating statute
 Source: Internet resources

4.3. Theoretical foundations

Coping with change and uncertainty portends a significant threat to individuals, because most humans are satisfied with satisficing, becoming susceptible to higher order efficiencies, and presuming competence. Human ability to cope with a sudden change has been a subject of scholarly enquiry (Bolger, 1990; Krohne, 2002; Tamres, Janicki, & Helgeson, 2002; Collins & Onwuegbuzie, 2003), while organisational change has been the limit for institutional-based change (Nelson, 2003; Terry & Jimmieson, 2003; Smith, 2005).

Another angle to coping and response is the use of contingency theories and emergency theories. In developing a theory for emergency management, mention is made of existing organisational culture theory, systems theory, sustainable development theory, and rational choice theory (Drabek, 2005).

There is evidence to suggest that demographic characteristics in human affect their coping patterns (Tamres et al., 2002), however for organisations, it may be difficult to determine, because of exposure to many different influences like available resources, human capital capacity, organisational structure, ideology, principle and the like.

Emergency theories form a significant bedrock relevant to this study because they provide the organisational frame necessary for effectively explaining the response and coping patterns of professional associations to the COVID-19 pandemic, which impacted their ability to continue with their professional competence development initiatives.

During an emergency, reasonable emergency response to reduce consequent negative effect is paramount (Liu, Fan, & Zhang, 2014). Cumulative prospect theory (CPT) is a significant theory of behaviour when faced with uncertainty. At the heat of the pandemic, even medical teams and researchers could not give definitive pronouncements concerning the virus, hence decisions were mostly made in a situation of uncertainty including professional competence development frameworks. CPT has been used in finance (Gurevich, Kliger, & Levy, 2009) and transportation (Schwanen & Ettema, 2009).

The COVID-19 pandemic is one of a kind, hence there is little empirical evidence on the coping and response patterns and strategies of professional associations, especially in Nigeria. Blanco and de Wit (2020) published a short communication on the response of international higher education associations to COVID-19.

They found that the associations responded by quickly moving their advocacy and professional development efforts online. Some also limited their membership requirement for access to resources. Other studies (Alam & Noor, 2020; Taşçı, 2021) focused on the effect of COVID-19 on higher education, while our study focused on professional associations.

5. METHODS

We focus on five (5) professional associations in Nigeria recognised and backed by Acts of Parliament in Nigeria to understand how their activities facilitate the maintenance of professional competence among (aspiring) professionals. We use a two-pronged approach for data collection. First, we use a web search following contents, announcements and postings by the selected professional organisations on their websites, social media platforms (Twitter, LinkedIn, Facebook and Instagram) from March to August 2020. We also administered a questionnaire to aspiring professionals and professionals to understand from an insider point

of view the activities of their professional associations in sustaining their professional competence. Data analysis included the use of both descriptive and inferential tests.

6. FINDINGS

6.1. Online generated data on selected professional associations

For IPD, focus was on the response of professional associations to (i) professional programme and/or examination (ii) practical experience and (iii) induction orientation and induction using data from websites of selected professional associations (ANAN, CIBN, CIS, CITN, and ICAN). For CPD, the focus was on core activities to maintain professional competence among members.

As shown in Table 2, it appears as with many that the selected professional associations were shocked by the magnitude of the pandemic as the response of many was a slow approach to evolve practical solutions to members' need. Also, it is noted that Government's intervention especially the lockdown order may have limited the operationalisation of proposed steps.

6.2. Student registration

The COVID-19 period allowed professional associations to extend the registration for their examinations with a promise that examinations will be taken when the lockdown is eased. This was the logical theory-based response. Prospective students who may have been discouraged from registering are incentivised by the extension of registration. Additionally, results show that CIBN and ICAN will hold physical handwritten examinations for aspiring professionals in October 2020 and November 2020, respectively.

6.3. Practical experience

Virtual internships and employment became normal of some sort occasioned by the COVID-19 pandemic, while many already in employment moved to the "work from home" approach. However, we could not find any guidance (policy) on the acceptability of virtual appointments for the practical experience component of the IPD for all selected professional associations.

6.4. Induction

For both pre-induction and induction events, we found evidence that only CIBN, CITN and ICAN held virtual induction events.

6.5. CPD credit requirement

As seen in Table 2, the selected professional associations require between 30 to 35 credit/hours in a year and from the online sources, no change was made to this requirement.

6.6. CPD

From online sources, we found that CITN and ICAN are the only ones with virtual CPD programmes. ANAN on the other hand rescheduled her CPD programmes and will hold physical meetings later in the year 2020.

Table 2: Observation statistics from online resources

Details	ANAN	CIBN	CIS	CITN	ICAN
IPD response					
Student Registration	Extended and Ongoing	Extended and Ongoing	Could not verify	Extended and Ongoing	Extended and Ongoing
Examination	Indefinite postponement	Indefinite postponement to now hold in October 2020	Indefinite postponement	Indefinite postponement	Indefinite postponement to now hold in September 2020
Practical experience	No comment	No comment		No comment	No comment
Pre-induction orientation				√ Virtual (Posted 10/07/2020)	
Induction		Virtual		Virtual	Virtual (65 th)
Investiture		Virtual			Virtual
CPD response					
Requirement (per year)	30 hours	35 credits (20 credits from structured programmes)	30 hours	35 credit hours	30 credit hours from unstructured and structured programmes
Nomenclature	Mandatory Continuing Professional Development (MCPD)	Compulsory Continuing Professional Development (CCPD)	Mandatory Continuing Professional Development (MCPD)	Mandatory Professional Training Programme (MPTP)	Mandatory Continuing Professional Development (MCPD)
Platform	Zoom	Zoom	Could not determine	Zoom	Zoom/YouTube
Annual General Meeting/Conference	(April 25, 2020) Postponement till further notice	Virtual (September 15 – 15 2020)			Virtual
CPD Stat (March to August 2020)	No virtual event. 3 physical events	Could not determine	Could not determine	7 virtual events	18 virtual events
CPD Stat (Sep to Dec 2020)	scheduled till December 2020			8 virtual events	16 virtual events

Source: Web search (Websites, social media handles etc.)

6.7. Members' responses

6.7.1. Response statistics and demographics

Our survey ran for one full month from 10th August 2020 to 10th September 2020 and secured 124 responses, although two (2) respondents declined to continue with the survey after reading the introductory part. The first recorded response was on 10th August 2020 at about 2.14pm while the last recorded response came in on 4th September 2020 at 5.17pm Nigerian time. Of the 122 respondents who agreed to continue to fill the form, 56 (45.9%) were female.

Table 3 present results on respondents' demographic information. 52 of the respondents were between 16 and 40 years of age (42.6%). Female respondents were more among the younger respondents, while male dominated elderly respondents especially respondents aged 50 and more. This mirrors a typical "migration" by older women from professional fields to possibly family and self-employment (Yeganeh & May, 2011; Lawter, Rua, & Andreassi, 2016).

Among professionals of the selected associations, 43 were Associates (43) and 9 Fellows. In addition, there were incidences of duplicity of memberships. 13 (10.7%) claimed to be members of foreign professional associations such as ACCA, CFA etc. Another 2 (1.6%) respondents claimed to be professional members of other non-listed indigenous associations. For aspiring professionals, 43 (35.2%) claimed to be aspiring to professional memberships, while 6 (4.9%) claimed to be aspiring Technicians. 23 respondents are not (aspiring) professionals of any association. Summarily, more women were in the aspiring professional cadre, while more men were in the professional cadre and this has significant implications for the growth and sustainability of professions in Africa and around the world.

Table 3: Cross-tabulation of demographics

Details		Gender		Total	
		Female	Male		
Gender		Freq.	56	66	122
		%	45.9%	54.1%	100.0%
Age	16-20 years	Freq.	7	4	11
		%	63.6%	36.4%	100.0%
	21-25 years	Freq.	21	20	41
		%	51.2%	48.8%	100.0%
	26-30 years	Freq.	16	16	32
		%	50.0%	50.0%	100.0%
	31-35 years	Freq.	7	9	16
		%	43.8%	56.2%	100.0%
	36-40 years	Freq.	3	3	6
		%			

Details		Gender		Total
		Female	Male	
	%	50.0%	50.0%	100.0%
	Freq.	1	3	4
41-45 years	%	25.0%	75.0%	100.0%
	Freq.	1	6	7
46-50 years	%	14.3%	85.7%	100.0%
	Freq.	0	1	1
51-55 years	%	0.0%	100.0%	100.0%
	Freq.	0	2	2
56-60 years	%	0.0%	100.0%	100.0%
	Freq.	0	2	2
61 years and above	%	0.0%	100.0%	100.0%
	Freq.	15	20	35
Professional affiliations	Professional (selected associations)	42.9%	57.1%	100.0%
	Professional (foreign associations)	15.4%	84.6%	100.0%
	Professional (other Nigerian associations)	100.0%	0.0%	100.0%
	Aspiring professional (selected associations)	53.5%	46.5%	100.0%
	Aspiring technician	83.3%	16.7%	100.0%
	Non-professional	36.4%	63.6%	100.0%
	Non-aspiring professional	100.0%	0.0%	100.0%
	ANAN Associate	0.0%	100.0%	100.0%
	CIS Associate	0.0%	100.0%	100.0%
	CIBN Associate	0.0%	100.0%	100.0%
	CITN Associate	25.0%	75.0%	100.0%
	CITN Fellow	0.0%	100.0%	100.0%
	ICAN Associate	48.3%	51.7%	100.0%
	ICAN Fellow	14.3%	85.7%	100.0%

Source: Field survey, 2020

6.7.2. Training span and experience

For respondents who claimed to be aspiring professionals, 36 respondents (20 female) claimed to have been aspiring for up to three years. Another 9 respondents (4 male) have been students for up to 6 years, while 3 respondents (2 female) have been students for about 9 years. And one (female, in her 30s) claimed to have been a student for about 12 years. However, we did not ask professionals the number of years they were aspiring professionals.

Respondents with less than 10 years of experience exceed those with more years of experience as shown in Table 4.

Table 4: Training span and experience

Details			Gender		Total	
			Female	Male		
Training span (aspiring professionals)	1-3 years	Freq.	20	16	36	
		%	55.6%	44.4%	100.0%	
	10-12 years	Freq.	1	0	1	
		%	100.0%	0.0%	100.0%	
	4-6 years	Freq.	5	4	9	
		%	55.6%	44.4%	100.0%	
	7-9 years	Freq.	2	1	3	
		%	66.7%	33.3%	100.0%	
Experience	1-3 years	Freq.	14	16	30	
		%	46.7%	53.3%	100.0%	
	10-12 years	Freq.	1	2	3	
		%	33.3%	66.7%	100.0%	
	13-15 years	Freq.	0	2	2	
		%	0.0%	100.0%	100.0%	
	16-18 years	Freq.	0	1	1	
		%	0.0%	100.0%	100.0%	
	19-21 years	Freq.	0	1	1	
		%	0.0%	100.0%	100.0%	
	22 years and more	Freq.	0	4	4	
		%	0.0%	100.0%	100.0%	
	4-6 years	Freq.	2	5	7	
		%	28.6%	71.4%	100.0%	
7-9 years	Freq.	2	0	2		
	%	100.0%	0.0%	100.0%		
Total			Freq.	56	66	122
			%	45.9%	54.1%	100.0%

Source: Field survey, 2020

6.7.3. Preferred communication channel

More than half of aspiring professionals claimed to prefer electronic mail for communicating with their professional associations and result showed that more women preferred it. 5 respondents each prefer regular post, social media, and SMS with varying degrees of preference in relation to gender. 30 respondents claimed to be subscribed to regular e-mail updates from their professional associations with many of them (63.3%) being women. Less (47.4%) of the lot who are not subscribed to electronic communications from their professional associations are female.

22 respondents among aspiring professionals claimed not to receive mails from their professional associations during the pre-COVID-19 era. 23 respondents claimed to receive up to 3 correspondences, while only two respondents receive about 6 correspondences. During the

COVID-19 era, more aspiring professionals claimed to receive more communications from their associations, although marginal.

We asked respondents to rate on a scale of 1-10 (no improvement to highly improved) the relevance of correspondences from their professional associations during the COVID-19 era. This was to test professional association’s response to staying relevant in emergencies. The mean of 5.80 over 10 and a mode of 4 show a less than optimal response with respect to communications to aspiring professionals.

Among professionals, 47 respondents (19 female – 40.4%) prefer electronic mail for communicating with their professional associations, while only one male respondent each claimed to prefer speed post, social media, and SMS. Among 50 respondents, 47 respondents (16 female, 34.0%) claimed to be subscribed to regular communications from their professional associations.

On a scale of 1-10 (no improvement to highly improved) 50 respondents rated the relevance of correspondences from their professional associations during the COVID-19 era high with a mode of 8 and a mean of 6.6. Many of them (34, 68.0%) also claimed to get up to three correspondences from their professional associations during the pre-COVID-19 era. This number changed during the COVID-19 era with 10 professionals claiming to get up to seven (7) and more communications, while 30 respondents got up to three correspondences. These results are shown in Table 5.

Table 5: Communication channels

Details			Aspiring professionals			Professionals		
			Gender		Total	Gender		Total
			Female	Male		Female	Male	
Preferred communication channel	Electronic mail (E-mail)	Freq.	18	12	30	19	28	47
		%	60.0%	40.0%	100.0%	40.4%	59.6%	100.0%
	Regular call	Freq.	1	1	2			
		%	50.0%	50.0%	100.0%			
	Regular post	Freq.	2	3	5			
		%	40.0%	60.0%	100.0%			
	Short messaging service (SMS)	Freq.	4	1	5	0	1	1
%		80.0%	20.0%	100.0%	0.0%	100.0%	100.0%	
Social media	Freq.	2	4	6	0	1	1	
	%	33.3%	66.7%	100.0%	0.0%	100.0%	100.0%	
Speed post	Freq.	1	0	1	0	1	1	
	%	100.0%	0.0%	100.0%	0.0%	100.0%	100.0%	
Current subscription to communications	No	Freq.	9	10	19	3	0	3
		%	47.4%	52.6%	100.0%	100.0%	0.0%	100.0%
	Yes	Freq.	19	11	30	16	31	47
		%	63.3%	36.7%	100.0%	34.0%	66.0%	100.0%
	1	Freq.	3	1	4	1	0	1

Details		Aspiring professionals			Professionals		
		Gender		Total	Gender		Total
		Female	Male		Female	Male	
Relevance of correspondences (COVID-19 era)	2	Freq.	3	0	3		
		%	75.0%	25.0%	100.0%	100.0%	0.0%
		%	100.0%	0.0%	100.0%		
	3	Freq.	2	0	2	2	1
		%	100.0%	0.0%	100.0%	66.7%	33.3%
		%	100.0%	0.0%	100.0%		
	4	Freq.	6	2	8	3	1
		%	75.0%	25.0%	100.0%	75.0%	25.0%
		%	100.0%	0.0%	100.0%		
	5	Freq.	4	3	7	2	2
	%	57.1%	42.9%	100.0%	50.0%	50.0%	
	%	100.0%	0.0%	100.0%			
6	Freq.	2	2	4	3	6	
	%	50.0%	50.0%	100.0%	33.3%	66.7%	
	%	100.0%	0.0%	100.0%			
7	Freq.	1	5	6	3	4	
	%	16.7%	83.3%	100.0%	42.9%	57.1%	
	%	100.0%	0.0%	100.0%			
8	Freq.	2	3	5	3	13	
	%	40.0%	60.0%	100.0%	18.8%	81.2%	
	%	100.0%	0.0%	100.0%			
9	Freq.	0	5	5	2	2	
	%	0.0%	100.0%	100.0%	50.0%	50.0%	
	%	100.0%	0.0%	100.0%			
10	Freq.	5	0	5	0	2	
	%	100.0%	0.0%	100.0%	0.0%	100.0%	
	%	100.0%	0.0%	100.0%			
Received e-mail correspondence(s) (COVID-era)	0	Freq.	13	5	18	2	4
		%	72.2%	27.8%	100.0%	50.0%	50.0%
	1-3	Freq.	12	13	25	14	16
		%	48.0%	52.0%	100.0%	46.7%	53.3%
		%	100.0%	0.0%	100.0%		
4-6	Freq.	1	3	4	1	5	
	%	25.0%	75.0%	100.0%	16.7%	83.3%	
	%	100.0%	0.0%	100.0%			
>7	Freq.	2	0	2	2	8	
	%	100.0%	0.0%	100.0%	20.0%	80.0%	
	%	100.0%	0.0%	100.0%			
Received e-mail correspondence(s) (Pre COVID-era)	0	Freq.	15	7	22	4	2
		%	68.2%	31.8%	100.0%	66.7%	33.3%
	1-3	Freq.	12	11	23	13	21
		%	52.2%	47.8%	100.0%	38.2%	61.8%
		%	100.0%	0.0%	100.0%		
4-6	Freq.	1	1	2	2	6	
	%	50.0%	50.0%	100.0%	25.0%	75.0%	
	%	100.0%	0.0%	100.0%			
>7	Freq.	0	2	2	0	2	
	%	0.0%	100.0%	100.0%	0.0%	100.0%	
	%	100.0%	0.0%	100.0%			

Source: Field survey, 2020

6.7.4. Professional development programmes

Among aspiring professionals, 45 respondents (20 male – 44.4%) are interested in taking online examinations to become professionals. The question now is: are their professional associations able to organise online examinations? COVID-19 has increased the value of virtual internships and results show that 36 respondents (21 female – 58.3%) are willing to take virtual internships if it accounts towards the practical experience component of their IPD.

34 respondents among aspiring professionals will like to participate in a virtual induction ceremony. 14 and 20 aspiring professionals claimed “not aware” and “not sure” respectively of the specific month their associations commenced or plan to commence virtual

trainings. This question was to test the level of engagement their associations had with them in keeping them abreast of upcoming issues. Few among them chose March to July, while none chose August, probably because they assume awareness for the current month.

Among 50 professionals as shown in Table 6, fewer women (13, 33.3%) would like to take on virtual CPD programmes. It is surprising that more women are willing to participate in a virtual induction ceremony but are less willing to take online examinations and CPD programmes. It may imply that the unreliable state of technology infrastructures in the country can be attributed to this or the hedonic nature of technology appeal to women more than its functional nature.

Table 6: Professional development

Details			Gender		Total	
			Female	Male		
Preference for online examination	No	Freq.	3	1	4	
		%	75.0%	25.0%	100.0%	
	Yes	Freq.	25	20	45	
		%	55.6%	44.4%	100.0%	
Preference for virtual induction ceremony	No	Freq.	10	5	15	
		%	66.7%	33.3%	100.0%	
	Yes	Freq.	18	16	34	
		%	52.9%	47.1%	100.0%	
Preference for virtual internships and employment	No	Freq.	7	6	13	
		%	53.8%	46.2%	100.0%	
	Yes	Freq.	21	15	36	
		%	58.3%	41.7%	100.0%	
Preference for virtual CPD programmes?	No	Freq.	6	5	11	
		%	54.5%	45.5%	100.0%	
	Yes	Freq.	13	26	39	
		%	33.3%	66.7%	100.0%	
Total			Freq.	56	66	122
			%	45.9%	54.1%	100.0%

Source: Field survey, 2020

6.7.5. Virtual events

Results on challenges and consideration for virtual events are presented in Table 7.

6.7.6. Challenges

Among aspiring professionals, internet access (36.7%) was the first challenge to attending virtual events, while unnamed “others” is the least challenge. The first challenge is followed closely by registration fee, power supply, device suitability and device availability. While some of the challenges are internal, many are external to the end-user.

Professionals rated registration fee (58.0%) as the most significant challenge to attending virtual events with internet access (32.0%) and power supply (8%) following. Device

suitability and availability were less significant for attending virtual events. It appears that the results suggest that professionals have no issues with devices, but are impeded by registration cost and facilitating infrastructure, which may be outside their control.

6.7.7. Considerations

“Relevance to area of interest” is the most considered factor in deciding to attend and/or participate in virtual events among aspiring professionals. The least asides “others” is duration of the event including timeframe. The next after the first consideration are learning objectives, finance availability, and calibre of speakers or facilitators.

Among professionals “Relevance to area of interest” (62.0%) and “learning objectives” (20.0%) topped the list of considerations for virtual events. Calibre of speakers or facilitators and duration lagged. As with aspiring professionals, all professionals claimed that their professional associations commenced virtual events in April.

Table 7: Challenges and considerations for virtual events

Rank	Options	
	Aspiring professionals	Professionals
Challenges		
1	Internet access	Registration fee
2	Registration fee	Internet access
3	Power supply (Electricity)	Power supply (Electricity)
4	Device suitability	Device suitability
5	Device availability	Device availability
6	Other	Other
Considerations		
1	Relevance to area of interest	Relevance to area of interest
2	Learning objective(s)	Learning objective(s)
3	Finance	Finance
4	Calibre of Speaker(s)/Facilitator(s)	Calibre of Speaker(s)/Facilitator(s)
5	Duration (timeframe)	Duration (timeframe)
6	Other	Other

Source: Field survey, 2020

6.7.8. Survival and sustainability

As shown in Table 8, only 11 respondents (less female – 27.3%) claimed that their association was prepared to survive emergencies such as COVID-19. 21, 10 and 7 claimed “no”, “maybe” and “not sure”.

Only 20 professionals were certain their professional associations were prepared to survive an emergency (COVID-19 in perspective). 7 respondents each chose “No” and “not

sure”, while 16 respondents claimed to be unaware. It may be safe to say that the likelihood of demonstrated preparedness is low.

Among professionals, many believed their professional association will survive the new normal in ensuring professional competence. This had a mean score of 6.84 and a mode of 8 on a ten-point scale.

Table 8: Survival and sustainability statistics

Details			Gender		Total
			Female	Male	
Preparation for survival (aspiring professionals)	Maybe	Freq.	6	4	10
		%	60.0%	40.0%	100.0%
	No	Freq.	14	7	21
		%	66.7%	33.3%	100.0%
	Not sure	Freq.	5	2	7
		%	71.4%	28.6%	100.0%
	Yes	Freq.	3	8	11
		%	27.3%	72.7%	100.0%
Preparation for survival (professionals)	Maybe	Freq.	5	11	16
		%	31.2%	68.8%	100.0%
	No	Freq.	4	3	7
		%	57.1%	42.9%	100.0%
	Not sure	Freq.	5	2	7
		%	71.4%	28.6%	100.0%
	Yes	Freq.	5	15	20
		%	25.0%	75.0%	100.0%
Total		Freq.	56	66	122
		%	45.9%	54.1%	100.0%
Adaptability to new normal	2	Freq.	1	1	2
		%	50.0%	50.0%	100.0%
	3	Freq.	0	1	1
		%	0.0%	100.0%	100.0%
	4	Freq.	1	2	3
		%	33.3%	66.7%	100.0%
	5	Freq.	6	1	7
		%	85.7%	14.3%	100.0%
	6	Freq.	1	3	4
		%	25.0%	75.0%	100.0%
	7	Freq.	4	7	11
		%	36.4%	63.6%	100.0%
	8	Freq.	5	8	13
		%	38.5%	61.5%	100.0%
	9	Freq.	1	6	7
		%	14.3%	85.7%	100.0%
	10	Freq.	0	2	2
		%	0.0%	100.0%	100.0%
Total		Freq.	19	31	50
		%	38.0%	62.0%	100.0%

Source: Field survey, 2020

6.7.9. Technology solution and application

Among aspiring professionals, Zoom (35 respondents) appeared as the favourite application of use, with WhatsApp (10) trailing and Google Meet (7) in third place. An analysis of the online engagements of the selected professional associations showed that Zoom is the application of choice, while YouTube and Facebook are used to livestream events to other interested stakeholders. Results are shown in Table 9. Among professionals, Zoom (45 respondents) topped the list as well. It is followed by Webex (4 respondents).

Table 9: Application preference

Application	Aspiring professionals	Professionals
Zoom	35	45
Google Meet	7	3
Google Hangout	1	0
Webex	2	4
WhatsApp	10	2
Telegram	6	0
Facebook	3	0
Instagram	2	1
Skype	2	3
Other	5	4

Source: Field survey, 2020

6.7.10. Cause and effect

Many aspiring professionals claimed that their professional association’s response has a significant effect on their continuation of IPD with them with a mean of 4.96 over 8 and a mode of 5. Like the earlier item, aspiring professionals feel that their association’s response to the pandemic will significantly affect their decision to become a professional member. On a scale of 1 to 10, many aspiring professionals are optimistic that their associations will survive the new normal and probably emerge stronger.

Among professionals, on an eight-point scale (not significant to significantly), they believe their professional association’s response affect their professional competence with a mean of 4.92 and a mode of 6. Professionals also feel that their professional association’s response to the pandemic affects their decision to keep membership of their association with a mean of 5.00 and a mode of 7.

7. CONCLUSIONS AND RECOMMENDATIONS

From the above findings, it can be deduced that though the professional associations did not have an early start to adapt to the realities COVID-19 brought forth, they eventually

managed to catch up with these changes. The lag between when the pandemic hit and when the events in the associations began changing shows that though the professional associations tried to evolve with technological advancement, it was glaring that their preparedness was not sufficient for an instant coping.

It was also discovered that the registration fees for the CPD was majorly a challenge to most professionals. The unavailability of internet facilities topped the list for aspiring professionals. This is a global issue as there was an increase in the unemployment index in Nigeria, which could have caused decrease in the spending capacity of individuals. Also, the unavailability of very affordable internet services for the younger generation could have led to this finding.

It is therefore recommended that the online activities instituted due to the ravaging pandemic should continue alongside 'going back to status-quo'. This means that a hybrid approach should be adopted going forward to enable professionals that cannot attend these events in person to attend online, and not be hampered on advancing their professional competence due to unavailability physically.

There should be more open-mindedness to the opportunities advancement in technology brings and the integration should be upheld strongly. It is also suggested that professional associations should put in place allowances for 'early bird' payment, which serves as a discounted service for early payment, sponsorships to attend CPDs and other knowledge advancing events.

The government is also required to provide better technology infrastructure to aid the growth of the economy and other basic infrastructure that will enable the common man achieve his goals without hassle. Conclusively, the research shows that the professional associations are on a slow-paced forward movement and time will tell whether their forward is tending towards the reverse direction.

Despite the environment where Nigerian professional associations operate, there is a significant need for professional associations to drive their activities using technology and set the pace.

We recommend the following:

- a) Increased women mobilisation by key stakeholders (e.g., professional associations, harnessing the influence of women associations like Society of Women Accountants of

Nigeria (SWAN), and Professional Women Accountants in Nigeria (PROWAN) into the professional levels of training.

- b) Increased online publicity and engagements by professional associations for maximum reach.
- c) Adoption, acquisition and use of emerging technologies for virtual training and examinations.
- d) Emergency preparedness for sustainable development by professional associations.

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