

TEACHERS COMMUNICATION PATTERNS AND TEACHING METHOD AS PREDICTOR OF STUDENTS ACADEMIC ACHIEVEMENT IN FINANCIAL ACCOUNTING IN PUBLIC SECONDARY SCHOOLS IN ANAMBRA STATE

By

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Abstract

This study examined influence of teachers communication patterns and teaching method as predictor of students academic achievement in financial accounting in public secondary schools in Anambra state. Two research questions guided the study and two null hypotheses were and tested at 0.05 level of significance. The study adopted a correlational research design. The population of the study comprised 569 senior secondary school in SS2. Accounting students in 267 public secondary schools in the six Education Zones of Anambra State. The sample of the study was the entire 569 SS 2 accounting students. Instruments for data collection were two structured questionnaires: Listening Communication Pattern Questionnaire (LCPQ), Questioning Teaching Method Questionnaire (QTMQ) and Academic achievement. The scores of the students were used to measure students' academic achievement. The instruments were subjected to face and construct validity. The reliability was established using Cronbach Alpha correlation coefficient. The average coefficient values of 0.81 for LCQ and 0.78 for QTM were obtained. The data collected were analyzed using simple and multiple linear regression analysis. The findings of study revealed that teachers' communication pattern (listening) and questioning teaching methods play a critical role in students' academic achievement in financial accounting and practices. This study contributes to knowledge empirical support for the effectiveness of listing, questioning, demonstration and discussion teaching methods in enhancing students' understanding and performance in Financial Accounting, reinforcing the importance of interactive and student-centered instructional approaches.

Keywords: Teachers' Communication Patterns, Teaching Method, Student Academic Achievement, Financial Accounting

Introduction

Education is a discipline that is concerned with teaching and learning in schools or school-like environment as opposed to various non-formal and informal means of socialization (e.g., rural development projects and education through parent-child relationships). Education can be thought of as the transmission of the values and accumulated knowledge of a society. In this sense, it is equivalent to what social scientists term socialization or enculturation. In Nigeria, the importance of education in the development of the individual and the nation is highly recognized by the Federal Government. Education according to United Nations Children's Education Fund (UNICEF, 2011), is a fundamental human right and a key factor to promoting sustainable development. Education as seen by Okechukwu (2020) as the key that unlocks the door of development, modernization, civilization and industrialization of any nation. Through education, the nation can harness her numerous resources, develop her manpower and improve the quality of life of her citizens.

Student academic achievement is the outcome or result of a student's study at the end of a given period. In addition, it is said to be the achievements obtained by students in relation to ability or level of understanding, representing the academic inputs in terms of skills, knowledge and technical knowhow that have been assimilated (Onoride, 2021). It is measured in grade points and class of degree. Having said that, the educational

process is complex; thus it is good to ascertain student academic achievement through evaluation. Evaluation is often seen as test and measurement (Onoride, 2021). The outcome of students' evaluation largely reveals "academic achievement". In other words, it is believed that it shows how much in terms of content (impacted knowledge) the students have learnt, retained, utilized and can apply in the present and in the future.

In a nutshell, student academic achievement, as perceived by Onoride (2021), is the learning outcomes of schooling in terms of the cognitive and affective outcomes that students acquire as a result of their schooling in order to apply psychomotor domain. In addition, a number of social outcomes are derived from school; socialization and social control functions. Because the later outcomes relate to schools as institutions, measures of them are usually described at the level of the school management. This is the reason why most tertiary institutions in Nigeria award certificates on the basis of academic requirements and character worthiness. For the purpose of clarity, the broad set of outcomes from secondary school is categorized into cognitive, affective and social outcomes.

With regard to the effectiveness of secondary school education and students, the cognitive learning outcome is often used because it is centred on the core curriculum of literacy and numeracy. When taking a look at the academic achievement of students in secondary school education, it is of paramount importance to consider cognitive

learning outcomes as a major yardstick because they involve curriculum-based knowledge and skills. To explicate, this entails the acquisition of proportional knowledge, knowledge application, higher-order problem-solving skills and the development of the capacity to construct knowledge from constituent elements and contexts; specifically, at the secondary education level of science, social and human systems, technology, the arts and health. It makes sense to look at students' academic achievement from this perspective because other academic or learning outcomes depend greatly on cognitive learning outcomes (Shield, 2020).

In Anambra State, Onyeka and Okoye (2023) noted that in 2020, 62.9% obtained credits and above in Financial Accounting and 37.1% recorded poor performance. In 2021, 81.2% obtained credits and above in Financial Accounting while 18.8% recorded poor performance. In 2022, 76.4% obtained credits and above in Financial Accounting and 23.6% recorded poor performance. This rising and falling in the students' achievement may be attributed to the method of teaching used by teachers in teaching Financial Accounting. However, most Financial Accounting teachers do not appreciate their roles in the classroom and these invariably affect the quality of teaching and learning in the educational system. Apparently, the accounting teachers have been blamed for not improving students' academic achievement in financial accounting due to lack of appropriate

communication pattern required for good teaching and learning process.

Financial accounting is defined by Mbusube (2022) as the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are, in part at least, of a financial character and interpreting the results thereof. Okafor and Nzekwu (2019) defined financial accounting as the process of recording financial transactions pertaining to a business. The financial accounting process includes summarizing, analyzing and reporting these transactions to oversight agencies, regulators and tax collection entities. Financial accounting is a skill-based subject that requires the active participation of learners. It is seen as the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial information of an organization to internal and external users for decision-making and proper appraisal. It is the process of recording, reporting and evaluating economic occurrences and transactions that affect business organizations and the general economic status of a nation. Introductory accounting subject is a stepping-stone for non-accounting students to acquire fundamental knowledge of accounting concepts.

Students of non-accounting major should be aware of the importance of learning introductory accounting concepts since basic knowledge of financial accounting will help them understand financial reporting and decision making easily in the future. Hence,

introductory accounting concepts are essential whether for financial accounting students or non-financial accounting students. Thus, that is to say that, accounting education provides a wide range of benefits to business schools and general public. This is because financial accounting knowledge has become increasingly important worldwide since many companies collapse due to lack of proper financial accounting practices.

The financial statements used in accounting are a concise summary of financial transactions over an accounting period, summarizing a company's operations, financial position and cash flows. Financial accounting practice is not a subject that can be mastered by mere memorization, it requires continuous practice. Thus, this situation calls for remedial action by using a teaching technique that encourages active participation of learners to improve their academic achievement in financial accounting. Poor achievement of students in financial accounting can be attributed to the poor application of teachers' communication pattern in classroom teaching and non-utilization of appropriate teaching methods. This could be best achieved through a well-structured curriculum with the help of good communication pattern in secondary school system.

Communication is essential for the exchange of information between people. The word communication has been derived from the Latin word "Communis", meaning to share. Aribisala (2016) defined communication as

two-way process of reaching mutual understanding, in which participants not only exchange (encoded) information, news, ideas and feelings but also create and share meaning. Communication is the exchange and flow of information and ideas from one person to another. It involves a sender transmitting an idea, information, or feeling to a receiver. Communication is the chief means by which human personality engages in social interaction with one another. Communication is said to be effective when the information is correctly and completely transferred between the sender and the receiver. Effective communication occurs only if the receiver understands the exact information or idea that the sender intended to transmit (Mistry, et al., 2018). The communication process is effective once the receiver has understood the message of the sender. Communication is needed virtually in every aspect of human endeavour. In the school system, the act of directing staff and students towards accomplishing a stated goal is dependent on the pattern of communication adopted. Okotoni and Akinwale (2019) defined pattern as a plan or model used as a guide for making something. In the communication process, the word pattern is commonly used to describe communication and the several ways it could be delivered, otherwise known as communication pattern.

Communication pattern is not ability but instead a preferred way of using the abilities one has in communication. This distinction is very important, as ability refers to how well someone can do something, while a pattern refers to how someone does something.

Fanuel (2014) defined communication pattern as a way of thinking and behaving. Communication pattern in any organisation be it formal or informal organisation is very vital to the survival, smooth running and success of the organisation. The transfer of information from one person to another within an organisation lies on communication process without which managerial, administrative and academic functions may not be possible. In fact, all administrative functions of planning, organising, staffing, directing, coordinating, reporting and budgeting as identified by Gulick (2023) cannot be effectively carried out without effective communication.

Therefore, effective communication is like blood flow in the human body. This corroborates the fact that no organisation can exist without effective communication and survival of any organisation is a function of communication in that organisation. McKinney, et al (2021) submitted that communication is essential to effective team performance, and communication. Stephen (2019), maintained that communication is a critical factor in directing and mobilising the workforce towards the accomplishment of the organizational goals. It is the vehicle through which the basic management and administrative functions are carried out. Managers and administrators plan direct, co-ordinate their staff control through communication. It is a give and take method involving the sender and the receiver (Nakpodia, 2022).

De Vries, et al. (2019) stressed that communication patterns can be seen as the way an individual expresses his/her thought when transmitting information and ideas to people. Communication patterns as distinguishing ways an individual transmits verbal, paraverbal and nonverbal indicators in social interactions to present the identity he or she has or wants to (or appear to) have, the way he or she relates with people and the way his or her message should be understood. Reece, et al. (2020) described communication pattern as the method by which one negotiates situations with others. It is a distinctive way and mode of action by which one usually behaves when exchanging information, ideas, and emotions with others. Thomson (2024) was of the opinion that communication pattern is a way of thinking and behaving. To him, communication pattern is not the ability but instead a preferred way of using the abilities one has in communication. This distinction is very important, as ability or skill refers to how well one can do something, while a pattern refers to how one does something. Teachers' communication pattern is about how secondary school accounting teachers use various communication patterns when conveying their thoughts and ideas among students in their various schools. But in the context of this study, listening communication pattern was adopted.

Listening skill is one of the communication patterns. Khan et al. (2019) stressed that listening carefully and with interest to the other person's words and observing their behaviours, is an essential skill of

communication. Listening skill is the ability to pay attention so as to accurately receive and interpret information or ideas. Arguing in the same line, Obilor (2021) defined listening skill as the ability of someone who may be communicated to pay attention to the communicator in order to decode the message properly. Listening skill enables financial accounting teachers to understand student views in the school. Effective listening promotes interpersonal relations, cooperation, understanding and harmony in the school. Listening requires concentration, attention and patience. Nyark and Enang (2022) opined that active listening includes behaviours such as: empathetic, appropriate gesture and expressions to indicate listening and asking helpful questions among others. Listening does not just entail hearing but an active psychological process that involves meaningful information reception with adequate concentration and expression. Listening skills also entail soliciting the teachers' opinions and willingness to consider during decision making. The listening skill enables financial accounting teachers to learn, understand and obtain information to the question, suggestion and problems of the students to foster good interpersonal relationship in school. Teachers must have good listening ability and be ready all the time to communicate their subject-matter to the students and facilitate classroom learning and participation. Students depend on their teachers to provide them with instruction, guidance and feedback throughout the learning process. This can be done with good communication patterns and adequate teaching methods.

Teaching method is a system of communication between the teacher and the learner with the sole aim of helping the learner to acquire a new knowledge, thereby having a change of behaviour as well as adapting to his environment successfully. Okwelle and Azukwu (2023) opined that an effective teaching brings about effective learning because for teaching learning process to occur, the teacher must possess those qualities that bring about effective teaching. Commonly teaching methods accounting teacher's used during teaching include: demonstration, questioning and problem solving.

Teaching methods are generally used to foster students' participation in learning activities, provide the sense of reasonability and direct application of learning principles to the achievement of stated educational objectives. This could enhance students' retention ability in the learning process. Isa *et al.* (2020) maintained that proper selection of teaching methods could help teachers accomplish specific goals in their subject areas like financial accounting. Boma (2019) defined teaching methods as variety of ways of organizing the participants to facilitate learning process which are determined by different factors such as number of students, age and the topic to be taught. However, Osuji (2021) aver that teaching methods are strategies or plans that outline the approaches that a teacher intends to take in order to achieve the desirable objectives.

Teaching methods therefore are steps, means and procedures engaged by teachers to impart

skills and knowledge to students. Similarly, teaching method involves complex activities teachers use to guide students through variety of experiences geared towards achieving the development of human capacity in ideas, knowledge, principles, attitudes and experiences (Ayinde, 2023). Teaching methods help teachers to impart the basic scientific knowledge, trade theories and trade practices capable of making financial accounting education students creative at the completion of their programme. Teaching methods facilitate students' learning and satisfaction (Owolemi, 2020). Effective teaching method will no doubt promote the practical experiences of the students in financial accounting. Green and Owo (2022) opined that teaching methods train students to solve problems, adapt information to real life, work collaboratively and become lifelong learners. From the above perspective, the delivery or method used in teaching financial accounting ought to be in consonance with the learning objectives which is to lead the student from point A to point B. Concordian (2019) identified various teaching methods to include but not limited to authority (lecture method, demonstration, coaching, training, and so on), facilitator or activity style, (self-discovery, programmed instruction, questioning, assignment, cooperative learning and so on), delegator or group style (team teaching, micro teaching and so on) and hybrid or blended style. In the context of the study the researchers adopted questioning teaching on aspect of facilitator teaching style before questioning teaching method makes learners achieve participants in such

subject like financial accounting that involving lots of calculations.

Statement of the Problem

Poor communication and teaching method used by secondary school teachers had been a topic of discussion in television programmes, radio, newspapers, churches, social organizations and society at large. Among the issues in question are; mass failures of students in most external examinations, poor workplace culture, unclear goals, lack of training, growing numbers of disengaged teachers, poor management styles, and over-reliance on digital communication. This ineffectiveness in our secondary schools could be characterized by high rate of indiscipline on the part of teachers and the students. Considering the poor communication and inadequate use of effective teaching methods by our secondary school teachers', accounting teachers inclusive one begins to wonder what might be the reason. This had led to the search for the possible causes and solutions of poor communication, inappropriate use of teaching method among teachers in secondary schools in Anambra state. The resistance suggested that financial accounting teachers' communication pattern and their teaching methods in public secondary schools in Anambra State such as poor use of language, shouting on students when they ask questions, not listening to appreciate students' concerns, improper use of gestures and facial expressions, to unfriendly attitude in the classroom can contribute to poor teacher-student interaction

which will definitely result to students poor academic achievement in financial accounting. This study was therefore designed to determine the teachers' communication pattern and teaching methods as predictor of students' academic achievement in public secondary schools in Anambra State.

Purpose of the Study

The main purpose of this study was to examine teachers' communication pattern and teaching method as predictor of students' academic achievement in financial accounting at public secondary schools in Anambra State. Specifically, the study sought to:

1. ascertain the predictive value of listening communication pattern on students' academic achievement in financial accounting in public secondary schools in Anambra State.
2. identify predictive value of questioning teaching method on students' academic achievement in Financial Accounting in public secondary schools in Anambra State.

Research Questions

The following research questions will guide the study:

1. What is the predictive value of listening communication pattern on students' academic achievement in financial accounting in public secondary schools in Anambra State?

2. What is the predictive value of questioning teaching method on students' academic achievement in Financial Accounting in public secondary schools in Anambra State?

Hypotheses

The following null hypotheses will be tested at 0.05 level of significance to guide the study:

Ho₁. Listening communication patterns do not significantly predict financial accounting students' academic achievement in public secondary schools in Anambra State

Ho₂. Questioning teaching method do not significantly predict financial accounting students' academic achievements in public secondary schools in Anambra State

Research Method

This study adopted correlation research design with a population of 569 senior secondary financial accounting students (SS2) in 267 public secondary schools in the six Education Zones in Anambra State. The study utilized the entire 569 accounting students drawn from the study area, (that is census sample technique was used). Three instruments were used for data collection: Listening Communication Pattern Questionnaire (LCPQ), Questioning Teaching Method Questionnaire (QTMQ) and Academic Achievement Questionnaire (AAQ). These instruments are grouped in four sections namely A, B, C and D. Section A deals with the personal data of the

respondents, while section B, C and D dealt with LCSQ, QTMQ and AAQ

The instrument was trial-tested in a single administration on a representative sample of 30 SS2 students randomly selected from five public secondary schools in Enugu State. Enugu State was chosen for the test because both states have similar educational system. The responses of the respondents were collated to determine the internal consistency of the item in each cluster. This was done using Cronbach Alpha reliability coefficient. The coefficient values of 0.81, 0.80 and 0.82 with cumulative coefficient of 0.81 were gotten for listening communication patterns while coefficient values of 0.79, 0.78 and

0.77 with cumulative value coefficient of 0.78 were from questioning teaching method. Joint questionnaire on listening communication patterns and questioning teaching method was 0.80. The data collected were analyzed using Statistical Package for Social Sciences (SPSS) version 25. Simple and multiple linear regression analysis were used for the study. Simple linear regression analysis was used to answer the research questions and test hypotheses 1 and 2 at 0.05 level of significance. These statistical tools were used because this is a relationship study that tends to measure the extent of association between quantitative independent variables and quantitative dependent variables.

Results

Research Question 1

What is the predictive value of listening communication pattern on students' academic achievement in financial accounting in public secondary schools in Anambra State?

Table 1: Summary of the Regression Results of the Predictive Value of Listening Communication pattern on Students' Academic Achievement in Financial Accounting in Public Secondary Schools in Anambra State

	Unstandardized Coefficients		Standardized Coefficients		Decision	
	B	Std. Error	Beta(β)	t		
(Constant)	-0.269	0.610		-0.441	High Positive Predictive Value	
Listening Communication patterns	1.096	0.209	0.824	5.246		

$R = 0.824$, $R \text{ Square} = 0.679$, $\text{Adjusted } R^2 = 0.654$, $F = 27.516$.

Table 1 shows the summary of the regression results of the predictive value of listening communication pattern on students' academic achievement in financial accounting in public secondary schools in Anambra State. The results revealed that the $R = .824$, $R^2 = .679$, Adjusted $R^2 = .654$, $F = 27.516$. This result indicated a high positive predictive value listening communication pattern on students' academic achievement in financial accounting in public secondary schools in Anambra State because listening communication pattern has 67.9% predictive value on students' academic achievement in financial accounting. This submits that listening communication pattern has a high positive predictive value on students' academic achievement in financial accounting in public secondary schools in Anambra State.

Research Question 2: What is the predictive value of questioning teaching method on students' academic achievement in financial accounting in public secondary schools in Anambra State?

Table 2: Summary of the Regression Results of the Predictive Value of questioning teaching method on students' academic achievement in Financial Accounting in public secondary schools in Anambra State

	Unstandardized Coefficients		Standardized Coefficients		t	Decision
	B	Std. Error	Beta(β)			
(Constant)	-0.622	0.584			-1.065	Very High Positive Predictive Value
Questioning Teaching Method	1.116	0.184	0.860		6.081	

$R = 0.860$, $R^2 = 0.740$, Adjusted $R^2 = 0.720$, $F = 36.973$.

Table 2 shows the summary of the regression results of the predictive value of questioning teaching method on students' academic achievement in financial accounting in public secondary schools in Anambra State. The results revealed that the $R = 0.860$, $R^2 = 0.740$, Adjusted $R^2 = 0.720$, $F = 36.973$. This result indicated a very high positive predictive value of questioning teaching method on students' academic achievement in financial accounting in public secondary schools in Anambra State because questioning teaching method has 74% predictive value. This reveals that questioning teaching method was very high on students' academic achievement in financial accounting in public secondary schools in Anambra State.

Test of Hypotheses

Hypothesis 1

H₀: Listening communication patterns do not significantly predict financial accounting students' academic achievement in public secondary schools in Anambra State

Table 3: Summary of the Regression Results of the Predictive Value of Listening Communication pattern on Students' Academic Achievement in Financial Accounting in public secondary schools in Anambra State

	Unstandardized Coefficients		Standardized Coefficients		Sig.	Decision
	B	Std. Error	Beta(β)	t		
(Constant)	-0.269	0.610		-0.441	0.00	Significant
Listening Communication patterns	1.096	0.209	0.824	5.246		

R= 0.824, R Square = 0.679, Adjusted R²= 0.654, F = 27.516.

Table 3 shows the summary of the regression results of the predictive value of communication patterns on students' academic achievement in financial accounting in public secondary schools in Anambra State. The results revealed that the R= 0.824, R Square = 0.679, Adjusted R²= 0.654, F = 27.516. This result indicated that teachers' communication pattern has a significant predictive value on students' academic achievement in financial accounting in public secondary schools in Anambra State because students understanding diversity has 67.9% predictive value. More so, the p-value (0.00) is below the 0.05 significance level. Thus, the null hypothesis was rejected and the alternative hypothesis was retained. Therefore, listening communication patterns significantly predict financial accounting students' academic achievement in public secondary schools in Anambra State.

Hypothesis 2

H₀: Questioning teaching method do not significantly predict financial accounting students' academic achievements in public secondary schools in Anambra State

Table 4: Summary of the Regression Results of the Predictive Value of questioning teaching method on students' academic achievement in Financial Accounting in public secondary schools in Anambra State

	Unstandardized Coefficients		Standardized Coefficients		Sig.	Decision
	B	Std. Error	Beta(β)	t		
(Constant)	-0.622	0.584		-1.065	0.00	Significant
Questioning Teaching Method	1.116	0.184	0.860	6.081		

R= 0.860, R Square = 0.740, Adjusted R²= 0.720, F = 36.973.

Table 4 shows the summary of the regression results of the predictive value of questioning teaching method on students' academic achievement in financial accounting in public secondary schools in Anambra State. The results revealed that the $R = 0.860$, $R \text{ Square} = 0.740$, $\text{Adjusted } R^2 = 0.720$, $F = 36.973$. This result indicated a very high positive predictive value of questioning teaching method on students' academic achievement in financial accounting in public secondary schools in Anambra State because questioning teaching method has 74% predictive value. More so, the p-value (0.00) is below the 0.05 significance level. Thus, the null hypothesis was rejected and the alternative hypothesis was retained. Therefore, teacher's questioning teaching method significantly predict financial accounting students' academic achievements in public secondary schools in Anambra State.

Summary of the Findings

Based on the results of the study, the following major findings were drawn:

1. There is a high positive and significant predictive value between teachers' listening communication pattern and students' academic achievement in financial accounting in public secondary schools in Anambra State.
2. There is a very high positive and significant predictive value between teachers' questioning teaching method on students' academic achievement in financial accounting in public secondary schools in Anambra State.

Discussion of the Findings

The findings of the study as shown in Table 1 revealed that teachers' listening communication pattern has a high positive predictive value on students' academic achievement in financial accounting in public secondary schools in Anambra State. The results of the corresponding null hypothesis on table 3 showed that teacher's listening communication pattern significantly predicts students' academic achievement in financial accounting in public secondary schools in Anambra State. These findings suggested that teachers' listening communication patterns play a crucial role in influencing students' academic achievement in financial accounting in public secondary schools in

Anambra State. When teachers actively listen to students' questions, concerns and feedback, they create an interactive learning environment that enhances understanding and retention of accounting concepts. Effective listening allows teachers to identify students' difficulties, clarify misconceptions and provide tailored guidance. Additionally, it fosters student confidence, motivation and engagement, leading to better performance. This implies that teachers who prioritize attentive listening contribute significantly to students' comprehension and overall success in financial accounting. Onyeka and Okoye (2023) findings affirmed that effective listening enables teachers to understand students' concerns, clarify complex concepts and create an engaging learning environment

that enhances students academic achievement. Maitala, et. al., (2023) findings attested that financial accounting requires precision and detailed comprehension and when teachers actively listen to students' questions and challenges, they can provide relevant explanations that enhance students' grasp of topics such as ledger balancing, financial statements and bookkeeping.

Furthermore, Ayinde (2023) findings maintained that listening communication promotes an interactive classroom environment where students feel valued and encouraged to participate in discussions. When teachers listen, students are more likely to express difficulties, which helps teachers adjust their instructional attentively methods to meet individual learning needs. A study by Umoru and Oluwafemi (2022) concluded that students in classes where teachers actively listen perform better than those in classrooms where teachers dominate discussions without engaging with students' feedback.

Listening also helps in assessing students' understanding. By carefully listening to students' responses and questions, teachers can gauge their level of comprehension and identify areas requiring additional clarification. This is inline with Nwalo and Eze, (2022) and Ibukun (2022) findings which confirmed that teachers who exhibit strong listening skills can detect common mistakes and misconceptions early, thereby preventing learning gaps that could negatively impact students' academic achievement.

The researchers' believed that, teachers' active listening helps to identify students' challenges, enabling them to provide clear explanations of complex financial accounting concepts. Again, effective listening fosters a supportive classroom environment, encouraging students to ask questions and seek clarification. Moreso, when teachers acknowledge students' contributions, it boosts their confidence and engagement, leading to improved academic achievement. Furthermore, listening skills help teachers assess students' comprehension levels and adjust teaching strategies accordingly.

The findings of the study as shown in Table 2 revealed that teachers' questioning teaching method have a very high positive predictive value on students' academic achievement in financial accounting in public secondary schools in Anambra State. The results of the corresponding null hypothesis in table 4 showed that teachers' questioning teaching method significantly predicts students' academic achievement in financial accounting in public secondary schools in Anambra State. These findings suggested that teachers' use of the questioning teaching method plays a significant role in determining students' academic achievement in financial accounting in public secondary schools in Anambra State. By asking thought-provoking and structured questions, teachers encourage critical thinking, active engagement and deeper understanding of accounting concepts. This method helps assess students' prior knowledge, clarify misconceptions and reinforce key topics such as financial statements and ledger balancing.

Additionally, questioning promotes classroom interaction, enabling students to articulate their thoughts and receive immediate feedback. Consequently, students develop problem-solving skills and retain knowledge better, leading to improved academic achievement.

These are in agreement with Okoye and Mbanefo (2020) findings that questioning teaching method is a fundamental instructional strategy that enhances students' comprehension, critical thinking and engagement in financial accounting. The finding that teachers' questioning teaching method significantly predicts students' academic achievement in financial accounting in public secondary schools in Anambra State highlights the importance of interactive learning in the subject. Etukudo and Nafiu (2020) findings affirmed that effective questioning not only increases students' understanding but also stimulates deeper learning by encouraging inquiry, logical reasoning and problem-solving skills.

Financial accounting requires students to master complex concepts, including ledger balancing, financial statements and bookkeeping principles. Through strategic questioning, teachers can guide students to analyze accounting principles critically and apply them to real-world financial scenarios. Owolemi (2020) study conclude that when teachers ask well-structured questions, students are more likely to develop problem-solving skills that improve their academic achievement in financial accounting-related subjects.

The questioning method fosters an interactive classroom environment where students actively participate in discussions. Instead of passively receiving information, students become engaged learners who are encouraged to think independently and contribute meaningfully to class discussions (Isa, et. al., 2020). This interactive approach increases students' interest in financial accounting and makes abstract concepts more relatable and understandable. Boma (2019), asserted that students who are frequently exposed to questioning-based learning develop a habit of thinking critically, which enhances their ability to recall and apply accounting concepts effectively.

Furthermore, questioning helps in bridging the gap between theoretical knowledge and practical application. Joel, et. al., (2018) findings attested that teachers who use questioning techniques encourage students to connect classroom learning to real-life accounting situations, reinforcing the relevance of financial reporting and bookkeeping skills. This strategy improves retention and ensures that students can apply their knowledge beyond the classroom, thereby increasing their chances of excelling in academic assessments. Effective questioning enables teachers to identify students' weaknesses and areas of difficulty in Financial Accounting. By posing targeted questions, teachers can assess students' understanding and provide immediate clarifications where necessary. This method allows teachers to adjust their teaching strategies to meet individual student needs,

thereby promoting better comprehension and performance.

The researchers also concurred with the findings that the very high positive and significant predictive value of teachers' questioning teaching method on students' academic achievement in financial accounting in public secondary schools in Anambra State can be attributed to several factors. Questioning encourages active student participation, fosters critical thinking and enhances comprehension of complex accounting concepts. It helps to identify learning gaps, allowing teachers to provide timely clarifications. Additionally, it promotes problem-solving skills and real-world application of knowledge. The method also boosts students' confidence and engagement, leading to improved retention and better academic achievement.

Conclusion

In conclusion, teachers' communication pattern and questioning teaching methods play a critical role in students' academic achievement in financial accounting. Strong listening pattern enhance clarity, engagement and comprehension. Questioning, teaching method significantly contributes to students' understanding and retention of accounting concepts. The very high positive joint predictive value indicates that a combination of communication skill and questioning teaching method lead to improved learning outcomes. Therefore, fostering effective communication and adopting questioning interactive teaching strategy are essential for maximizing students' academic performance

in financial accounting in public secondary schools.

Recommendations

Based on the findings of this study, the following recommendations were made:

1. Government and education authorities should organize training programme to improve teachers' listening communication pattern so as to enhance teachers' ability to engage students effectively in financial accounting as well as their problems.
2. Teachers on their part should incorporate discussion, questioning and demonstration methods in their teaching so as to promote active student participation and deeper understanding of accounting concepts and practices.

Contributions to Knowledge

The study's conclusions have been able to prove that:

1. This study contributes to knowledge by confirming that teachers' verbal, non-verbal and listening communication pattern significantly influence students' academic performance in financial accounting, highlighting the necessity of effective teacher-student communication in learning outcomes.
2. The findings provide empirical support for the effectiveness of questioning, teaching method in

enhancing students' understanding and performance in financial accounting, reinforcing the

importance of interactive and student-centered instructional approaches.

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