

## STRATEGIES FOR IMPROVING TEACHING AND LEARNING OF FINANCIAL ACCOUNTING IN SENIOR SECONDARY SCHOOLS IN JAMAIA EDUCATION ZONE OF KANO STATE

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### ABSTRACT

*The study determine the strategies for improving teaching and learning of financial accounting in senior secondary schools in Jamaia Education Zone. The study was guided by two purposes and two research questions. A survey research design was used for the study. The population of the study consisted of all the final year students in accounting department in the study area which is twelve thousand five hundred and ten (1200) with a sample size of two hundred(200). The instrument used for data collection was a structured questionnaire. The data collected was analyzed using mean score. The result showed that use of instructional materials and employing of qualified accounting teachers can improve the teaching of financial accounting in secondary schools. The researcher recommended that financial accounting teachers should be using the teaching method that best suits the students for easy understanding.*

**Keywords:** Teaching, Financial, Accounting and Senior

### Introduction

In secondary schools today, accounting is one of the courses that are taught to students. Accounting is a process of providing financial information about the financial transactions carried out by a business organization, so that decisions about the financial activities of the business could be ascertained by users. Oladele (2019) stated that accounting involves the maintenance of an organization's financial records of revenue and expenditure, as well as accounting for the flow of funds into and out of an organization. Accounting covers

two broad areas – financial accounting and management accounting. For the purpose of this study, financial accounting is selected because it comprises manufacturing accounts (manufacturers' final accounts) as one of its aspects. Financial accounting is a branch of accounting that is concerned with the reporting of financial information. Osuala (2014) defined financial accounting as the process of identifying, measuring, and communicating economic information. Asaolu (2015) added that financial accounting is used to report financial data of

an organization to the users for objective Financial accounting gathers and summarizes financial data to prepare financial reports such as balance sheet and income statement for an organization's management, investors, lenders, suppliers, tax authorities, and other stakeholders. Financial accounting is, therefore, a specialized branch of accounting which keeps track of the financial transactions of a company. Okafor (2014) stated that the fundamental need for financial accounting is to reduce the various principal-agent problems, by measuring and monitoring the agent's performance and thereafter reporting the results to interested users. The importance of financial accounting cuts across all sectors of the economy which include employees, general public, government, investment analysts, lenders, managers/directors, shareholders and suppliers. Financial accounting helps employees to assess the potential for providing continued employment and levels of remuneration. It enables the general public to assess general employment opportunities, social, political and environmental issues, and to consider potential for investment. Financial accounting helps government in determining corporate taxation schedule. It enables investment analysts to determine investment potential for individuals and institutions with regard to past and future performance, strength of management as well as risk versus reward. Financial accounting enables lenders to assess the capacity and the ability of a company to service debt and repay capital (Okafor, 2014).

assessment and decision-making.

Financial accounting, as a skill course, seeks to achieve one of the goals derived from National Policy on Education (2014) which requires individuals to acquire appropriate skills and to develop mental, physical and social abilities as well as competencies as equipment for them to live in and contribute to the development of the society. Consequently upon this, the philosophy states that the quality of instruction at all levels has to be oriented towards inculcating the acquisition of competencies necessary for self-reliance.

The general objectives of financial accounting as cited by Obi (2016) include: to develop a better understanding of business activities and to become familiar with papers and forms commonly used in business transactions; have an understanding and appreciation of the values and possibilities for record-keeping, personal needs, vocational preparation or preparation for further education; have understanding of assets, liabilities and proprietorship as well as to enable students interpret business situation correctly and to determine essential financial accounting traits which include accuracy, orderliness, neatness and responsibilities. Financial accounting has different aspects which include knowledge of basic accounting principles; double entry; books of original entry; cash book; trial balance; manufacturing accounts; partnership accounts; company accounts; et cetera (Okafor, 2014).

Teaching is an art that is geared towards shaping the behavior of a learner. Every teacher must have an intention, and the

achievement of the intention is what qualifies one as a teacher. One cannot be a good teacher until his intention for doing what he is doing is ascertained. It is because of this arduous task of helping one to learn that many models, methods, and instructional strategies and designs have been innovated. It is a matter of choice by teachers to adopt whatever model, method or instructional strategy that suits a particular content. As more teachers emerge, more strategies of instruction emerge. This development has given rise to the use of peer tutoring as a strategy of instruction instead of memorization.

### **Techniques used in teaching Financial Accounting**

According to Shulman (2012) pedagogical reasoning is linked to the practical aspect of the teaching through teacher's comprehension of purposes, subject matter structures and the ability to transform these through stages of preparation, representation, selection and adaptation.

This notion of teaching should underpin teacher education pedagogy in the training colleges. Kochar (2011) opined that the best curriculum and the most perfect syllabus remain dead unless quickened into life by the right method of teaching. He further added that there is no royal road to successful teaching. There are many road-high ways and by-ways, royal roads and narrow lanes, delightful paths and rough ones which need to be tried for meeting a particular needs and situations the teacher should therefore, be able to use permutations and combination of methods, devices and

techniques to make teaching and learning interesting, vital and lively.

Aston and Crocker (2013), found significant positive relationships between education course work and teacher performance in four of seven studies they reviewed-a large share than those showing subject matter relationships. Antwi (2012) noted in his study that the teaching profession is still in the process of building up specialized and systematic education based on intellectual training. Consequently, some people with various levels of education including those with no professional qualification have been employed as teachers. This tends to suggest that a large number of teachers who teach economics at the secondary level are not professionally trained.

The finding of his study applies to the teachers that this research work is considering in the study. It is therefore, not out of place that the study tries to determine whether the teacher in the present study have undergone teacher training, any in-service training or even any science knowledge background.

There is therefore, the need to search for more effective financial accounting teaching techniques or strategies that will make the impartation for knowledge of financial accounting concepts to students more enjoyable and interesting. Such interesting techniques/strategies perhaps include; cooperative based learning, instructional strategies (activity based) which have been found to improve economics learning outcome (Okebukola 2017 and Slavin 2016). Despite the above recommended strategy.

There are other findings that revealed that high teacher absenteeism, frequent loss of instructional time, poor instructional quality, poor management and inadequate textbooks were major problems that hinder effective and efficient delivery of economics concepts to students at the secondary level Fobih (2019).

From the deduction above, an active multi-sensory approach (activity method) to financial accounting teaching can be effective for students learning than the traditional way of teaching through reading from the textbooks and doing problem role memory of formula and facts (Lecture method). Lucas (2016) came out in his study that teachers who used activity approach and for that matter group work in teaching economics made it more practical oriented, students learnt better and were able to discover things on their own.

According to Kimmel and Deck (2015) teachers who rely on reading and writing as the sole means of instruction presents all of his/her students with a disadvantage.

### **Lecture Method**

According to James, (2019), the lecture is a pedagogical method where by the teacher formally delivers a carefully planned expository address on some particular topic or problem like stated earlier, it is a textbook control which is inflexible with little consideration given to the student's abilities.

The importance of lecture method is;

- The method gives students training in listening and taking rapid notes

- It gives the teacher an opportunity to come into immediate contact with the students.
- The lecture methods save time. It ensures adequate coverage of syllabus and good for teaching large classes.

The disadvantages are;

- It makes the learner a passive agent in the learning process rather than participatory whereby students have the opportunity to talk, ask questions so that the best of learning can take place.
- It lessens student's opportunity to learn by doing as readymade materials are presented to the students.
- The lecture method is also known to be inefficient teaching tool in the development of attitude and process outcomes.
- Student's understanding is rarely assessed since students are not encouraged to fully take part in the lesson.

From the above, it can be referred that the disadvantages when using lecture method to teach especially biology outweighs the advantages. Therefore, teaching of biology should be more practically bias.

### **Activity-Based Method**

According to Kochmar (2016) an activity-based method is anything which is carried out with a purpose in a social environment involving physical and mental action. Such activities help in the establishment of



stimulating environment for creative expression.

The importance of activity-based methods includes;

- It makes lessons interesting in the sense that even dull and difficult tasks become tolerable with the application of the activity principle.
- It also instills in students the sense of creativity, freedom of expression, initiative and leadership qualities.
- It also makes teaching and learning more realistic and meaningful to the students who interact with physical materials and share ideas.
- Students also develop the attitude of open-mindedness. This is because students are free to express opinions they fit is appropriate to problem posed.
- Students are also encouraged to use local resources in locating information that can be used for the resolution of problems.
- Activity-based method helps to keep the students fully absorbed in the learning process and also makes the students self discipline and self advancement through self-education.

Disadvantages of Activity-based method are;

- Considering the availability of teaching and learning materials and the lack of funds to acquire them, this method can be very expensive.
- In this method, classroom management and control can be very

difficult hence affecting the final result.

- Without guidance from the teacher, students become frustrated and dejected when they are not able to come out with their findings.

Despite these few shortcomings, the activity-based method is by far the better of the two methods discussed above. This is because as stated earlier, it makes teaching and learning more concrete, real and meaningful instead of abstract.

### **Statement of the Problems**

In spite of the support system given to the education of secondary school students by the government, majority of the students either do not or partially achieve their aims of secondary school education. This can be deduced from the increasing concern of the general public, the unimproving standard of our educational system which regulated to the poor performance of students in various school subjects and inadequate teaching aid in the secondary school curriculum.

This poor performance could be attributed to at least in part to inadequate preparation which can be related to poor study habit and problems of teaching methodology in financial accounting. This is because it is not uncommon to see brilliant students failing their examination as a result of poor teaching and poor preparation. Many students perform poorly in their academic work not because they do not have the mental ability to do well but because their teacher's do not know or do not have or use the most effective method of studying or teaching. In order to improve student's academic performance in financial

accounting and also improve financial accounting, deliberate efforts have to be put in place by the teachers, government and parents to drill the students in the acquisition of appropriate study habit and improvement in teaching financial accounting.

### Research Questions

The following research questions will guide the study

- i. What are the techniques that can be used to improve the teaching of financial accounting in secondary schools in the study area?
- ii. What are the factors that affect the effective teaching and learning of financial accounting in secondary schools in the study area?
- iii. What are the ways of improving the teaching and learning of financial accounting in secondary schools in the study area?

### Research Method

#### Research Design

The researcher used a survey research design. According to Nworgu (2009), survey research is a design that studies a group of people or items by collecting and analyzing only few data or items that represents the entire population. In the light of this definition, the secondary school students were studied by collecting and analyzing the data from few of them who represented the entire population.

#### Area of the Study

The research work was conducted in Jamaia Education Zone of Kano State. The study

area has a total number of five (5) government secondary schools.

#### Population of the Study

The population of the study consisted of all the final year students in the accounting department in the study area.

#### Sample and Sampling Techniques

The target population of the study consisted of all the final year students in the five (5) government secondary schools in the study area. A total sample size of 200 final year technical students was drawn from the population and was used for the study

#### Instrument for Data Collection

The instrument used for data collection was a structured questionnaire.

#### Validation of the Instrument

The questionnaire was given to three experts,

#### Method of Data Collection

Two hundred copies of the questionnaire were administered to the respondents by the researcher on the spot. The entire 200 copies will be collected from the respondents after they have been correctly filled and returned.

#### Method of Data Analysis

Data collected were presented in frequency table and analyzed using mean responses.

#### Decision Rule

For the sake of taking decision, any mean that was equal to or above 2.50 was considered agreed while any mean below 2.50 was regarded as disagreed by the respondents.

#### Results

The data collected for this study were presented, analyzed and interpreted with reference to the research question.

### Research Question 1;

What are the techniques that can be used to improve the teaching of financial accounting in secondary schools in the study area?

**Table;** Mean responses on the techniques that can be used to improve the teaching of financial accounting in secondary schools in the study area

Items Remarks	SA	A	D	SD	N	$\Sigma FX$	X
	(4)	(3)	(2)	(1)			
1 Activity Based method	100	70	20	10	200	660	3.30 A
2 Discussion method	100	70	30	-	200	670	3.35 A
3 Demonstration method	120	80	-	-	200	720	3.60 A
4 Field trip method	80	80	30	10	200	630	3.15 A
5 Use of instructional materials	100	70	20	10	200	660	3.30 A

From the computed mean in Table 1 above, it could be seen that the respondents agreed on all items on the listed techniques that be used to improve the teaching of financial accounting in secondary schools in the study area

### Research Question 2;

What are the factors that affect the effective teaching and learning of financial accounting in secondary schools in the study area?

**Table 2;** Mean responses on the factors affecting the effective teaching and learning of financial accounting in secondary schools in the study area.

Items Remarks	SA	A	D	SD	N	$\Sigma FX$	X
	(4)	(3)	(2)	(1)			
6 Shortage of qualified accounting teachers	100	70	20	10	200	660	3.30 A
7 Lack of essential teaching aid	100	70	30	-	200	670	3.35 A
8 inadequate classroom	120	80	-	-	200	720	3.60 A

9 Student/teachers attitude towards teaching And learning of financial accounting	80	80	30	10	200	630	3.15	A
10 Corruption and indiscipline	100	70	20	10	200	660	3.30	A

From the computed mean in table 2 above, it could be seen that the respondents agreed on the listed factors that affects the effective teaching and learning of financial accounting in secondary schools in the study area.

### Research Question 3;

What are the ways of improving the teaching and learning of financial accounting in secondary schools in the study area?

**Table 3;** Mean responses on the ways of improving the teaching and learning of financial accounting in secondary schools in the study area

Items Remarks	SA (4)	A (3)	D (2)	SD (1)	N	$\Sigma FX$	X	
11 Use of active learning in class	100	70	20	10	200	660	3.30	A
12 Adequate use of instructional material	100	70	30	-	200	670	3.35	A
13 Employing qualified accounting teachers	120	80	-	-	200	720	3.60	A
14 Providing the needed teaching aid	80	80	30	10	200	630	3.15	A
15 Assessment and evaluation of teaching Quality	100	70	20	10	200	660	3.30	A

The analysis of data in Table 3 shows that items 15, 16, 17, 18, 19, 20 and 21 had mean scores of 3.30, 3.35, 3.60, 3.15, 3.30, 3.15 and 3.30 respectively. These scores are above 2.50 which is the bench mark. This indicates that the respondents agree that the statements in the items are ways of improving the teaching and learning of financial accounting in secondary schools in the study area.

### Discussion of Findings

Findings in Table 1 showed the different techniques that can be used to improve the teaching of financial accounting senior

secondary schools in the study area. The techniques include; lecture method, activity-based method, discussion method, demonstration method and field trip method.



The findings was in line with the report of Shulman (2012) who opined that pedagogical reasoning is linked to the practical aspect of the teaching through teacher's comprehension of purposes, subject matter structures and the ability to transform these through stages of preparation, representation, selection and adaption.

Findings in Table 2 revealed the factors that affect the effective teaching and learning of financial accounting in secondary schools in the study area. The factors include; shortage of qualified accounting teachers, corruption and indiscipline, lack of essential teaching aids, students and teachers attitude towards teaching and learning of financial accounting and inadequate accommodation (classes). This was in agreement with the findings of Kosiso (2014) who stated that a lot of factors hinder the effective teaching and learning of financial accounting in secondary schools.

Findings in Table 3 showed the ways of improving the teaching and learning of financial accounting in secondary schools in the study area. The ways include; providing the needed teaching aids for financial accounting teaching and learning, employing qualified teachers to be handling the subject. Assessment and evaluation of teaching quality, adopting a student-centered teaching techniques that will suit the students for better understanding of what is being taught and finally, encouraging both the teachers and students to develop a healthy attitude towards the teaching and learning of financial accounting.

The findings was in consonance with the findings of Odili (2015) who noted that for effective teaching and learning of economics to take place, the necessary teaching aids and right method for teaching must be put in place.

### **Conclusion**

In conclusion, for effective teaching and learning of financial accounting to be effective, the teacher must use the right method and tool in order for the students to understand the subjects better and perform well in economics examinations.

### **Educational Implication of the Study**

The study has the following implications;

- i. Use of the appropriate teaching method enhances the teaching and learning of financial accounting.
- ii. Shortage of qualified financial accounting teachers, lack of essential teaching aids and inadequate accommodation (classes) affects the effective teaching and learning of financial accounting in secondary schools in the study area.
- iii. Adopting a student-centered teaching technique that will suit the student for better understanding of what is being taught improves the teaching and learning of financial accounting in secondary schools in the study area.

### **Summary of the Study**

In summary, the researcher observed that;

- i. Using the right teaching method to teach financial accounting enhances the student's performance in the subject.
- ii. Teachers and students attitude towards teaching and learning of financial accounting affects the effective teaching and learning of the subject.
- iii. Providing the needed teaching aids for financial accounting teaching and learning improves the teaching and learning of the subject in secondary schools in the study area.

### Recommendations

Based on the findings of the study, the researchers made the following recommendations;

- i. Government should provide the needed teaching aids for financial accounting teaching and learning.
- ii. They should ensure that only qualified economic teachers are employed to be teaching the subject in schools.
- iii. Financial accounting teachers should be using the teaching method that best suits the students so as to enable them understand the subject better.
- iv. Financial accounting students and teachers should be advised to develop a healthy attitude towards the teaching and learning of financial accounting in schools.

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