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**A SURVEY OF METHODS AND APPROACHES OF
TEACHING ACCOUNTING IN SECONDARY
SCHOOLS IN ANIOCHA NORTH AND
SOUTH LOCAL GOVERNMENT
AREAS OF DELTA - STATE.**

BY

FRANCISCA O. KIKANME (MRS)

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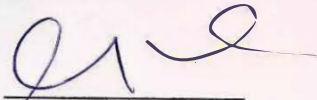
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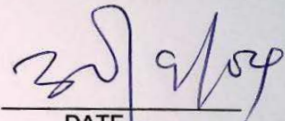
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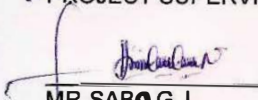
We the undersigned certify that this project work approved by Department of Accounting Education, Federal College of Education (Technical) Asaba was carried out by Kikanme Francisca . O. (Mrs) for the award of the Nigeria Certificate in Education (N.C.E) in Business Education.



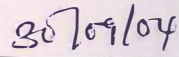
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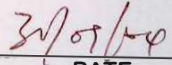
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DEDICATION

To God be the Glory.

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Kikanme Francisca. O. (Mrs)

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ABSTRACT

This research is a survey of methods and approaches of teaching accounting by accounting teachers in secondary schools, in Aniocha North and South local government areas of Delta State. The investigation aimed at finding out which methods approaches of teaching accounting are in use. Apart from finding out the ones that are most used and least used, the study determined the quality of methods and approaches in use. Data for analysis was collected from forty five accounting teachers, from randomly selected twenty one secondary schools, using a questionnaire. It was found that accounting teachers studied use demonstration developmental, problem solving, lecture and a few other methods mentioned the work. It was found that the most popular methods were demonstration, developmental and problem solving methods while the least used were story dramatic and comparative methods. The study equally showed that good quality of methods, and approaches are in use in teaching process. During classes in accounting

emphasis should always be in adopting good methods and approaches of teaching accounting to secondary school students. Relevance of adopting good methods and approaches in teaching of accounting can not be overemphasised since it will make learning process easier.

CHAPTER ONE

INTRODUCTION

BACKGROUND OF THE STUDY:

Importance of accounting as a branch of knowledge of accounting is well known. Knowledge of accounting is useful in keeping together, clubs, association, industries, companies and government organisation. These organisations cannot survive without the services of a good accountant.

The National Policy on Education in considering the relevance of accounting as a branch of study ensures that accounting /book keeping is one of the subjects in secondary school curriculum.

Infact in Junior Secondary school curriculum business studies was introduced. Business studies not only contain some topics of accounting but prepares the background for easier understanding of accounting and other business related subjects that will feature in the senior secondary school classes. In spite of the earlier business subjects experience in the junior secondary classes, the enrolment

for accounting/bookkeeping at the senior secondary classes is not encouraging. Infact the enrolment in accounting during S.S.C.E. registration cannot be compared with that of economics, commerce, geography, government and biology or agricultural science.

Students opened up as to what could be responsible for this unpleasant situation. During interview some students mentioned that the subject is more difficult than economics and commerce that are equally business subjects. Again some other students blame the situation on the methodology the teacher uses.

After considering the above situation the need to find a reliable explanation becomes obvious. As a result the present work will investigate the methodology which accounting teacher use.

Nwokolo, (1994) mentioned some methods of teaching that are relevant in presentation of accounting concepts. The methods he mentioned are:-

- (1). Problem solving method
- (2). Developmental method

(3). **Demonstration method**

The same scholar mentioned that over the years business teachers used a variety of approaches to teach accounting. Gartside (1970) also stated that the approaches selected influences the pedagogical method which in turn affects interest and achievement. Nwoko (1995) asserted that approaches of teaching accounting are any way through which the teacher of accounting begins the teaching of accounting to beginners. The present investigation will equally find out the approaches adopted by teachers of account in their class work. Accounting educators state that the following approaches exist.

- (a). **Single entry approach**
- (b). **Journal approach**
- (c) **Account or ledger approach**
- (d). **Balance Sheet / Equation approach**

The relevance of accounting as a branch of knowledge needed in the society is not in doubt. Low level of interest in accounting as shown by secondary school students is not good enough. The methods and

infact approaches that accounting teachers use need to be studied. This study will therefore carry out a descriptive survey of method and approaches of teaching accounting in our secondary schools.

STATEMENT OF PROBLEM

Researchers have found that accounting/bookkeeping as a secondary school subject is not enjoying the type of popularity that economics and commerce are having amongst secondary school subjects.

Agunyego, (1984) suggest that low enrolment in principles of accounts in WASSCE was due to teachers methods of teaching the subject. Ibezim (1973) noted that in his research that a wrong approach to teaching of accounting kills interest and leads to plateau of learning. Ibezim (1973) further added that poor method of accounting hinder learning progress and sometimes scare away student completely from the subjects.

As a result, one can guess that method of teaching accounting in our school is suspect.

Are our teacher aware of the instructional approaches typical of teaching accounting to beginners?

Are accounting teachers aware that some method of teaching social studies will not be useful in teaching of accounting?

However these issues that border on accounting methodology will be investigated in the present work.

PURPOSE OF THE STUDY

The objectives of the study are as follows:

1. To find out what methods of teaching are usually used by accounting teachers.
2. To know the approaches of teaching that are used in introducing accounting by teachers.
3. To identify the methods of teaching that are often used by accounting teachers.
4. To find out the method of teaching that are not often used by accounting teachers

5. To find out the teaching approaches that are most frequently used by accounting teachers.
6. To determine the quality of methods used in teaching accounting.
7. To determine the quality of approaches used in teaching accounting.

SINGNIFICANCE OF STUDY

Accounting like any business subject has it's cultural, social, intellectual and conventional values. (Nwokolo 1994). Not much gain can be derived when the teaching of accounting is done without using the appropriate skill methodology, and approaches. The findings of this research will enfold to scholars of business education, education planners, school administrators, and other stake holders, the real situation of events in teaching of accounting in secondary schools.

Furthermore this study will help to find out if teacher's choice of methods and approaches are deficient. Since methods beings uses

can enhance learning, increase the enrolment in the subject, and motivate students to study accounting in institutions of higher learning.

Again if the method of teaching accounting is not reviewed and it's shortcoming detected and removed this could have adverse effect on the number and quality accountant produced for the labour market by institution of higher learning. The rationale for this study is to find out what really is an ground concerning skill, method, and approaches in the teaching of account in secondary school. This will enable scholars, policy, makers and administrators of education know the way forward to ensure that the value of having accounting in college curriculum is realised.

RESEARCH QUESTION

This Study is a descriptive survey research. As a result research questions are used to guide the investigator in realising her goal. The research questions for the investigation are as follows.

- a. what methods of teaching are usually used by accounting teachers?
- b. What approaches of teaching are used in introducing accounting by teachers?
- c. What method of teaching are being used most by accounting teachers?
- d. What method of teaching are used least by accounting teachers?
- e. What teaching approaches are most frequently used by accounting teachers?
- f. What is the quality of methods of teaching in use by accounting teachers?
- g. what is the quality of approaches for teaching accounting to beginners in use by accounting teachers?

THE SCOPE / DELIMITATION

This investigation dealt with accounting teachers in secondary schools in Aniocha North and South Local Government areas

of Delta State. The twenty-one schools used were randomly selected from forty –two in the two local government areas.

LIMITATION OF THE STUDY

The weakness of the study lie on the fact that inadequate time for the work. Consequently enough journals, magazine and text book were not consulted. Again because of limited time the study should have covered the whole of Delta at least in order to have a more meaningful findings.

DEFINITION OF TERMS

Accounting:-

The American institute of certified public accountants define accounting as the art of recording, classifying, and summarising in a significant manner and in terms of money transactions, events, which are in part at least of a financial character and interpreting the results therefore.

Book keeping:_ Baston (1979), defined book keeping as the art of recording the financial transaction of a business, or an individual, in

terms of money, in a set of books in order to obtain necessary information when required.

Approaches:

This means any way through which the teacher of accounting begins the teaching of accounting to beginners. He can start at any point on the accounting cycle provided he eventually completes the cycle (Nwokolo 1994).

Teaching :

Teaching is a systematic rational and organized process of transmitting knowledge, attitudes and skills in accordance with professional principles. (teachers Registration Council Hand book 2002)

Methods of Teaching:

Deco, Famiwole and Iloh,. (1996) defines method of teaching as any technique or strategy a teacher employs to make the students understand or her lesson.

CHAPTER TWO

In this chapter, literature and research materials on methodology of teaching accounting in post primary schools will be highlighted. Some accounting educators have mentioned that lack of textbooks on accounting education exist. Similarly, research on methodology of teaching accounting was equally reported by Ofalaka (1988), to be highly limited. However, the importance of good methods of teaching in enhancing learning cannot be over emphasized, and is one of the motivation for this study.

For instance, Ulinfin reported in Nwokolo (1994) that the teacher is a failure who has subject matter but lacks the requisite method in teaching and learning situation. Nwokolo (1994) then mentioned that instructional strategies in business education, provides business educators with the knowledge, abilities, skills with which to facilitate the students learning experiences.

Awokoya (1979) reported that earlier in the history of business education in Nigeria untrained, and poorly qualified teachers were

used in mission and private schools to teach business subjects including book keeping /accounting. This trend changed as when people realised. That the back bone of good administration of government institution, and private companies is knowledge of business subjects amongst other things, our premier higher institutions in mid sixties started producing degree holders now specialize in business courses (Nwokolo1994).

In spite of improved quality of man power for business education, people have observed that enrolment in accounting/bookkeeping for W.A.E.C. senior school certificate examination cannot be compared with enrolment in economics, commerce, biology e.t.c

Ofalaka (1988) in a research found that enrolment in commerce and accounting in senior school certificate examination for Uwani secondary school, Enugu for about five years differ remarkably.

| YEAR | Number OF Students | |
|-----------|--------------------|------------|
| | Commerce | Accounting |
| 1983/1984 | 125 | 34 |
| 1984-1985 | 135 | 28 |
| 1985/1986 | 169 | 30 |
| 1986/1987 | NO WASC | |
| 1987/1988 | 180 | 25 |

The observation to a good extent supports earlier finding of Agungego, (1984) which found that low enrolment in principles of accounts in WAEC in principles of accounts in WAEC was due to teachers method of teaching the subject. Agunyego asked 380 students in Anambra State to rate the teaching method, her result showed that out of 380 students, 250 representing 65.79% agreed that method of teaching affects interest in accounting.

Ikpon, (1989) in a research carried out in Enugu urban using principals of colleges, ninety-five business teachers from twenty-one

secondary schools found that most business educators use ineffective teaching strategies and methods.

Tonne et al (1965) states that there are some areas of business education in which the student must obtain the basic skill as well as learn facts before they can develop concepts or show understanding. In teaching this basic skill the teachers should adopt methodology that differs from the one he used in teaching social studies.

Aina, (1981) stated clearly that for business education subjects to be effectively taught, they should be introduced and handled by professional business teachers. The peculiar attributes of professional business teacher which their non professional counterparts lack is basically skills, strategies, methods, and approaches which they are exposed to during their teacher education programme.

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professional business teacher which their non professional counterparts lack is basically skills, strategies, methods, and approaches which they are exposed to during their teacher education programme.

Aina (1981) further stated that instructional strategies must be such that it will enhance the realisation of the behavioural objective. The same author equally mentioned that since business education involves the teaching and learning of techniques oriented or skill building subjects, business teachers should not handle their subjects in the same manner as those in the field of talking subjects, like history and literature.

Tonne et al (1970) says that the earlier type of business education was the apprenticeship training of bookkeeping. An experienced book keeper would take on an assistant and train him on the job. Gradually more book keepers were needed in the large cities than could be supplied by the apprenticeship system, as a result business education was introduced in secondary and commercial schools. Many ineffective strategies and methods were used in

teaching business education in secondary schools so as to produce students with only specific job skills but also general occupational intelligence.

Hight (1974) expressing his view about the qualities of a good teacher stated that first and most necessary of all, he must know the subjects and he must know what he wants to teach and the way to teach it. This scholar emphasizes the essence of methodology in facilitating learning.

Ryals, (1967) made it categorically clear that business subjects require sound techniques of teaching and plans should therefore be made to meet the need of the students and not to satisfy the whims and wishes of the teacher. The importance of technique in handling business subjects cannot be over emphasized.

Musselman (1967) has effectively related teaching of bookkeeping to real life situations. According to this scholar, business teacher should always endeavour to shift the emphasis from memorization to understanding reasoning and practice because

if a student knows thoroughly the theory of debit and credit in bookkeeping and yet cannot journalize correctly a set of entries, he has not learned bookkeeping. Understanding, reasoning and practice are usually part of good methods of teaching. While memorization which is rote learning is not quite relevant in meaningful learning in bookkeeping. He upholds the importance of simulation by his statements in which he emphatically stated that students learn best what they understand, and those ideas which are related to their previous experience. The teaching of purchase returns by business teacher be explained in relation to returning merchandise to load stores. Dubrin, (1980) went on by drawing attention of business teachers to effective method of teaching skill when he mentioned that complicated sets of skills are frequently learned by modelling or limitation. Such skills repertoire are learned by behaviour shaping a form of learning in which approximations to the final skills are rewarded. While research findings tend to establish the fact that all is well with how accounting is being taught in the school system.

scholars of accounting education have unceasingly shown the importance of methodology in effective teaching and learning. They have equally mentioned what methods should be for instance, Malcon (1960) Ughamadu and Ojegwe, (1993), Kpanghan and Onwuegbu (1992) see teaching method as a pre-arranged set of procedure adopted to achieve success in teaching Gage (1970), equally mentioned that teaching method consists of recurrent instructional processes applicable to various types of subject matters and usable by more than one teacher. Nwokolo (1994) mentioned that there are certainly a variety of methods that can be used by the accounting teacher to present new concepts and principles to the students in the class.

Nwokolo (1994) stated that pophan et al (1975) has the following three broad categories.

The three different methods are:

- a. demonstration method
- b. developmental method

- c. problem solving method

Demonstration method

in this method of teaching accounting, there are steps that one has to pass through. Pophan (1975) list six specific steps. These specific steps are:

- a. Explanation and demonstration by demonstrator
- b. Imitation by observer
- c. Evaluation by demonstrator and observer.
- d. Redemonstration if necessary
- e. Observer imitation
- f. Revolution by demonstrator.

In demonstration method steps are repeated as many times as necessary for individual learners who need recycling, usually not for the entire group. It is pertinent to add that demonstration method is ideal for teaching an accounting concept which is learned by following a model rather than rationalizing. This implies that demonstration is appropriate for a concept which requires the

understanding of 'why'. Demonstrations are appropriate for presenting the forms of the trial balance, statements, and special journals, taking a trial balance, totalling and ruling journals writing cheques and posting.

DEVELOPMENTAL METHOD

The development method is characteristically interactive. It engages students through questioning in thinking about what is being done and why. A lesson on posting taught using demonstration method can be taught using developmental method. This is done by spreading developmental questions throughout the presentation of the posting process. At the end of developmental question session the teacher then ask students to summarise the steps used to arrive at the solution which must have been stated on the board of transparency.

According to Nwokolo (1994) this kind of presentation is appropriate for almost any subject matter in accounting for the questions direct thinking towards the desired answer.

PROBLEM SOLVING METHOD

This method places the students in a position where a logical solution must be found. While the mechanical steps of posting can be taught by problem solving the entire concept of posting can be developed by this method. In course of usage of this method series of questions are asked and solutions obtained can be rejected or further tested and solution rejected once more, until a solution which appears to be the best is arrived at. Students involved in problem solving method are involved in thinking. This difference between the developmental method and problem solving method is that in the former the teacher guides students in their thinking process but the latter (problem solving) the teacher encourages creative thinking.

Apart from the above general methods of teaching accounting, scholar in Calhoun (1980), Nwokolo (1994), and Gartside (1970) all emphasized that there are approaches for teaching of accounting especially for beginners.

Nwokolo (1994) mentioned that approaches refer primarily to any way through which the teacher of accounting begins the teaching of accounting to a beginners Gartside (1970) said that approach selected will determine the sequence to be followed in developing the subject and will also determine the kind of textbook to be used.

Nwokolo (1994) equally mentioned that approaches selected influence pedagogical method, which in turn affects interest and achievement. He equally mentioned that these approaches are part of what is regarded as the accounting cycle and went further to state the four approaches, in use.

- a. Single entry approach
- b. Journal approach
- c. Account or ledger approach
- d. Balance sheet or Equation approach.

SINGLE ENTRY APPROACH

Gartside (1970) mentioned that this approach was used between 1890 and 1910. The characteristics of this approach according to Gartside is that transactions are recorded in one of the books of original entry but not ported until later. Records are equally kept for assets, liabilities, e.t.c. but no accounts are kept to show sources of income, and cost. He however mentioned that the approach is open to the serious draw back, that it involves the mechanical learning of rules of entry and automatically rejects the advantages of reasoning implicit in double entry method.

JOURNAL APPROACH

Calhoun (1980) said that in this approach, the steps in the accounting cycle are presented in the order in which they occur on the job. Vance (1970) contends that every transaction whether it is a purchase, sale return or payments has an original document and for an easier learning, the student should therefore begin his study of accounting by an examination of the simple forms of booking

keeping documents just as the student of biology begins his by the study of cells. Calhoun (1980) and Gortside (1970) described the journal approach as the traditional approach. They argued that the approach should not be used during the first week of the accounting course, because it is impractical.

ACCOUNT OR LEDGER APPROACH

According to Tonne et al (1965) the approach was devised as an effort to remedy the deficiency of the journal approach. The approach begins with the how and whys of account balances and their debits and credits.

Tonne et al (1965) further claims that the account approach is good for beginning students who lacked business experience. Gortside (1970) mentioned that approach confuses students and employs the method of telling rather than discovery. Calhoun (1980) asserts that from research findings the account approach does not give reason regarding processes. The instruction begins

in the middle of the accounting cycle, moving back to journal and then forward and consequently confusing students.

Balance Sheet / Equation Approach

Some writers on accounting methodology such as Musselman et al (1979) treat the balance sheet and equation approach as different methods with reasons. Other such as Ofalaka (1988) and Nwokolo (1994) see them as one. These two scholars equally described this approach as a why approach since it begins by showing students what accounting records are used for and why they are vital. They further mentioned that it helps to equip students with the ability to analyse business transactions. Waver (1970) equally confirms that the pattern of instruction helps the students to learn how to analyse transaction before he is confronted with the mechanics of journalizing. Gartside (1970) supported the relevance of balance sheet or equation approach, and even stated several reasons in which it emphasized that it is highly educational. Ofalaka (1988) in her research on approaches

(e) The approach that facilitate students understanding of the concepts.

The reason given for using the journal approach was that it was the approach in the recommended textbooks. The justification for using the balance sheet / equation approach was that it is interesting and follows the accounting rule.

Ibezim (1973) noted in his research that a wrong approach to teaching of accounting kills interest, and lead to Plateau of learning and that some textbooks are examination centred and that poor method of teaching accounting hinder learning progress and sometimes scare away students completely from the subject.

Okafor (1973) in his research observed that journal approach had the highest frequency of users. Nwokolo (1994) equally mentioned that in past most books available locally adopted only the journal approach but now books of Anao, Omuja, Inanga and some others are emerging with the balance sheet / equation approach.

The methods of teaching and approaches usually adopted can not be put into use effectively without Knowledge of several Psychological theories of learning.

Nwokolo (1994) reported that educational Psychologists have made considerable contributions to our understanding of how people learn. Consequently a few of these theories will be highlighted and related to methods and approaches of teaching accounting, or business education.

The major theories of learning can be classified as follows:
(Nwokolo) (1994).

- (a) Conditioning theories
- (b) Behavioural theories
- (c) Cognitive theories

Accounting to Gage (1972), theories of learning highlight the kind of influence that teachers exert in facilitating learning. They can:

- (a) condition students to provide a model for imitation by students
- (ii) charge cognitive structures by which students thinks about their

learning environment. Zanden (1980), added by way of illustration that conditioning techniques emphasized by conditioning theories like Ivan Pavlov, Edward Thorndike, and Skinner will facilitate conditioning of students to learning, by emphasizing reward for good responses by withdrawing rewards. Zanden (1980) equally mentioned that observational theories i.e. learning by imitation, as put forward by Albert Bandura emphasize the use of a model which students can imitate. For instance teacher can demonstrate in accounting instructions, while students observe and will learn with reduce difficulty. Similarly when we use teaching aids we are applying the observational learning theories, these aids are themselves symbolic or pictorial models of the skills, ideas, or knowledge we are imparting.

Zanden (1980) equally added that cognitive theories mention that learning can be enhanced by people using what is seen in the environment, and thinking on the issue being studied. Cognitive theories are relevant in instructing students in matters that require

logical and abstract thought. Cognitive theories are numerous, some of the ones that are relevant to business education are David Ausubel's Tean Piagets and Jerome Bruner's cognitive theories. Gestalt psychologists are equally cognitive theorists. Infact the teaching of cognitive theories are relevant in teaching of tough, abstract, and computational concept typical of accounting lessons. Further more Tonne et al (1965) mentioned that accounting teacher who is a connectionist (operant conditioning expert) believes that the best way to teach accounting is through performing segments of the bookkeeping operation until correct responses to stimulus are set up. This would imply introducing accounting from original documents through the journal, ledger accounts, and to the balance sheet. While accounting teacher who is a Gestalt psychologist (cognitive theorists) basis his teaching on an understanding of the bookkeeping equation, and later accounting cycle. Here the balance gives the over view of accounting and emphasizes the pattern of the expert.

Harms et al (1963) said that Gestalt psychology has influenced much modern teaching because connectionism or operation conditioning emphasizes of trial and error.

Conclusion of literature review

From the review of literature material it is obvious that balance sheet / equation approach has gained greater popularity than other approached Waver, (1970), Gartside, (1770), Nwokolo, (1994), and Ofalaka, (1988). In view of this situation Nwokolo (1994) reported that books most authors wrote recently are emerging with the balance sheet / equation approach. These are principle books of Anao, (Longman) Omuya (Longman) and Inanga (Heinemann).

The findings of Ofalaka (1988) and Okafor, (1973) show that teachers still use the journal approach inspite of strength of balance sheet/ equation approach.

Furthermore Ikpon, (1989) found that most business education use ineffective teaching strategies and methods in Enuge Urban.

This finding was similar to the finding of Tonne et al (1970), and Ofalaka (1988).

However Agunyego, (1988) Aina (1981), Tonne et al (1965), (1970), Hight (1974), Ryals (1970) Musselman (1967), emphasized the relevance of good methodology in enhancing good teaching and learning.

Consequently, in this work, methods and approaches of teaching accounting in secondary schools will be studied using descriptive survey method.

CHAPTER THREE

METHODOLOGY OR DESIGN OF THE STUDY

RESEARCH DESIGN

The study will be carried out using descriptive survey design. During the study, a questionnaire is used to collect data from accounting/business study teachers on the methodology and approaches they normally adopt in course of their instructional programmes.

Apart from collecting data on the method and approaches they adopt, the investigator will collect data that will show the quality of their methods and approaches of teaching using five point scale.

POPULATION

The target population for the study is book-keeping /Accounting /business study teachers in public and private secondary schools in Aniocha-South and North Local Government Areas of Delta State. The teachers are usually N.C.E. and Degree holders in terms of their professional and academic attainment.

SAMPLE AND SAMPLING PROCEDURE

In Aniocha North and South local Government areas of Delta – State, there are a total of forty-two Secondary schools ie. Public and private) and a population of eighty –two business/ accounting /book-keeping teachers. Out of the forty-two schools, twenty-one schools were randomly selected. From these twenty-on Schools, Sixty accounting teachers were equally selected randomly, for the survey.

INSTRUMENT FOR DATA COLLECTION

The instrument for data collection will consist of three sections.

Section A: will be a few personal data of the teacher.

Section B will be questions on the methods and approach the teacher uses.

Section C will be a five point scale questionnaire to evaluate the methods and approaches of teaching in use by the teachers.

The questions and questionnaire will be useful in answering research question.

VALIDATION OF INSTRUMENT

The instruments is first tried on a few business study /accounting teachers on three schools to observe corrections before it is used for the investigation proper.

METHOD OF DATA COLLECTION

The questionnaire will be given to accounting /business studies /book-keeping teachers that make up the sample, through personal face to face contact. The investigator will equally interact with the subject when there is any problem that demands explanation in course of responding to the questionnaire.

METHOD OF DATA ANALYSIS

From the various responses in section B, a frequency table will be built. Percentages are derived from the responses in order to know which method is use and the approaches that are in use. Similarly the five point scale questionnaire is equally used to evaluate the methods and approaches normally in use by teachers used for

the study. With the above methods, answers for the research questionnaire will be obtained.

CHAPTER FOUR

ANALYSIS OF DATA AND FINDINGS

As this study is a descriptive survey of methods and approaches of teaching accounting in secondary school, a questionnaire was used as a tool for collecting data. Out of sixty questionnaire distributed for the investigation, only forty-five were collected/returned back.

The data collected using this instrument was analysed using various descriptive statistical tools. Such descriptive statistical tools are frequency tables, percentages, ranking; and mean.

On method of teaching normally in use by accounting teachers.

Table 4. 1

Percentage distribution of methods in use by accounting teachers.

| S/NO | Methods of teaching | Frequently | Percentage |
|------|---------------------|------------|------------|
| 1. | Demonstration | 41 | 26.5% |
| 2 | Problem solving | 43 | 27.7% |
| 3 | Developmental | 31 | 20% |
| 4 | Story method | 6 | 4% |
| 5 | Lecture Method | 10 | 6.5% |
| 6 | Dramatic | 1 | 0.6% |
| 7 | Project | 11 | 7% |
| 8 | Comparative | 13 | 7.7% |
| | Total | 155 | 100% |

On methods of teaching normally in use by accounting teachers. The data stated in table 4. 1 indicate that the following teaching methods are used.

Demonstration method, problem solving method, Developmental method, story method, Lecture method, Dramatic method, Project method, and comparative method.

On the approaches usually adopted by accounting teachers.

Table 4.2

Percentage of frequency distribution of Approaches usually Adopted by Accounting Teachers.

| S/NO | Approaches of Teaching | Frequently Distribution | Percentage of the distribution |
|------|------------------------|-------------------------|--------------------------------|
| 1. | Single Entry | 17 | 14.4% |
| 2 | Journal | 33 | 37.9% |
| 3 | Account or ledger | 39 | 33.1% |
| 4 | Balance sheet/equation | 29 | 24.6% |
| | Total | 118 | 100% |

On the approaches in use by accounting teachers studied, Data indicated in table 4.2 show that single, Journals, Account/ Ledger and Balance sheet/equation approaches are usually used by accounting teachers.

However, account or ledger approach is often relied on by teachers in order to deliver accounting lesson.

On methods of teaching that are often used by accounting teachers.

Tables 4.3. shows the ranks and percentage of distribution of methods of teaching most frequently used.

| S/NO | Methods | Frequently | Percentage | Rank |
|------|-----------------|------------|------------|-----------------|
| 1. | Demonstration | 35 | 26.3% | 2 nd |
| 2 | Problem solving | 40 | 30% | 1 st |
| 3 | Developmental | 29 | 21.8% | 3 rd |
| 4 | Story | 6 | 4.5% | 6 th |
| 5 | Lecture | 10 | 7.6% | 4 th |
| 6 | Dramatic | - | - | 8 th |
| 7 | Project | 7 | 5.3% | 5 th |
| 8 | Comparative | 6 | 4.5% | 6 th |
| | Total | 133 | 100% | |

On methods of teaching most frequently used by accounting teachers, it is shown in table 4.3 that the most frequently used method is problem solving. Infact the frequency scores for teachers that use problem solving is 40 which represents 30% of the total responses on methods in use. Again this method is followed closely by demonstration method which a score of thirty-five (35) in terms of

response, and percentage of 26.3%. the developmental method come out third, with a response score on usage as twenty-nine (29) and 21.8%.

On methods of Teaching That Are Not often used.

Table 4.4 shows percentage distribution and Ranks of methods of teaching least frequently used.

| S/NO | Methods | Frequently | Percentage | Rank |
|------|-----------------|------------|------------|-----------------|
| 1. | Demonstration | 10 | 4.4% | 7 th |
| 2 | Problem solving | 5 | 2.2% | 8 th |
| 3 | Developmental | 16 | 7% | 6 th |
| 4 | Story | 39 | 17.2% | 2 nd |
| 5 | Lecture | 35 | 15.5% | 5 th |
| 6 | Dramatic | 45 | 19.7% | 1 st |
| 7 | Project | 38 | 16.7% | 4 th |
| 8 | Comparative | 39 | 17.2% | 2 nd |
| | Total | 227 | 100% | |

On methods of teaching that are not often used by accounting teachers, it is shown in table 4.4 that the least frequently used method is the dramatic method which has a total response of 45

representing 19.7%. The dramatic method is closely followed by the story method and comparative method which has a frequency score of 39 representing 17.2% each. The project method came after the story and comparative method with a frequency score of 38 representing 16.7%.

On Approaches that are most frequently used by accounting teachers.

Table 4.5 shows the frequency distribution, percentage and Rank of Approaches that are most frequently used.

| S/NO | Approaches | Frequently distribution of usage | Percentage | Rank |
|------|------------------------|----------------------------------|------------|-----------------|
| 1. | Single Entry | 10 | 10.3% | 4 th |
| 2 | Journal | 28 | 28.9% | 2 nd |
| 3 | Account /ledger | 33 | 34% | 1 st |
| 4 | Balance sheet/equation | 26 | 26.8% | 3 rd |
| | Total | 97 | 100% | |

From the data stated on table 4.5 on approaches that are most frequently used by accounting teachers, the scores of frequency distribution of approaches in use, the percentage and rank show clearly that in this study Account/Ledger approach is most frequently use. In other words when the responses on the approaches that are most frequently used were collected and analysed, it was observed that thirty-three (33) responses representing thirty-four percent (34%) adopt account or ledger approach in course of teaching accounting. Furthermore, the account or ledger approach is followed by journal approach, and thirdly Balance sheet approach.

The Journal approach has twenty-eight (28) responses representing 28.9%, while Balance sheet/equation approach has twenty-six (26) responses which is equivalent to 26.8%. the single entry was found to be least used with ten (10) responses, which represent 10.3%.

All these show that account /ledger approach is the most popular among teachers studies.

On Evaluation the Quality of methods and approaches in use by Accounting teachers.

Table 4.6 summary table showing Quality of methods and Approaches being used by accounting teachers.

| Approaches or Methods | Total scores obtained | Maximum obtainable | Percentage score obtained | Remark or Quality |
|-----------------------|-----------------------|--------------------|---------------------------|-------------------|
| Approaches | 2618 | 3375 | 78% | Good |
| Methods | 1664 | 2250 | 74% | Good |

From the data stated on table 4.6 concerning on evaluation of the quality of methods and approaches in use by accounting teachers, it is obvious that the teacher studies adopt good methods of teaching accounting.

Similarly with regards to the quality of approaches in used by accounting teacher; evidence in the table show that good approaches are usually adopted in teaching accounting.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

In this chapter, the overview of the study will be carried out, recommendations based on the result of the study will be highlighted. This will be followed by conclusion, and stating of the shortcoming of the research.

This study is a descriptive survey research, during which methods and approaches of teaching accounting adopted by accounting teachers in Aniocha North and South Local Government Area of Delta State, was considered.

Central in the background of this study was obvious fact that accounting as a branch of study is relevant in the socio economic life of the country. Again there is an observation that accounting is not as popular as economics, commerce, biology e.t.c amongst secondary students. Students blame for this unpleasant situation, centred on methodology adopted by teachers of accounting in secondary school. Consequently the researcher then felt there is

great need to look at the method, and approaches usually adopted by accounting teachers.

The objective of this study were therefore centred on the following.

- i. Finding out the different methods used in teaching of accounting.
- ii. Also identifying the approaches equally being used in teaching of accounting in secondary used in teaching of accounting in secondary schools.
- iii. Evaluating the qualities of the methods and approaches of teaching accounting in secondary schools.

In view of the importance of accounting as a discipline, there is great need to remove the bottle necks that make the subject not as popular as several other subjects amongst secondary school students. As a result if the shortcoming in the methods and approaches of teaching the subject are detected through a research work then policy makers and scholars of the discipline

will have a rationale to ensure that appropriate methods and approaches are adopted by accounting educators.

Five research questions on methods and approaches of teaching accounting were considered. Similarly, two research questions bordered on evaluation of methods and approaches of teaching accounting.

In order to address the problem adequately literature materials were collected to obtain up to detail information on methods, and approaches of teaching accounting.

A descriptive survey research design was adopted. Central in the design is a questionnaire, which contains not only questions on methods, and approaches of teaching accounting but also a five point scale questionnaire to evaluate the methods and approaches of teaching accounting in secondary school.

The target population was accounting teachers in forty-two secondary schools (public and private) in Anjocha North and South Local government areas of Delta -State. In order to get a

sample of the population, for the study, twenty-one secondary schools were randomly selected. Again from the twenty-one secondary schools studies, sixty accounting /business studies teachers were selected through random sampling. Out of the sixty questionnaires issued out only forty-five were collected back.

The data so collected through the questionnaire were analysed using frequency table, percentage, and ranking. The data so collected with the mentioned descriptive statistical tools were ordered and stated using tables. Infact each research question was answer with data collected from the questionnaire and displayed on table. On methods of teaching in use by the accounting teachers sampled, it was found that demonstration, problem solving, developmental, story, lecture, dramatic, project and comparative methods are in use. This finding agree with Iloh and Nduka (2001) and Nwokolo, (1994). Similarly it was equally found that methods mostly in use are problems solving.

demonstration and developmental methods. This usually agrees with facts stated by Nwokolo, (1994).

Furthermore it was equally found that the methods that are least used are dramatic, story, and comparative methods of teaching. With regards to approaches, it was found that accounting teachers use single entry, Journal, account/ledger, and balance sheet /equation approaches. This finding agrees with Nwokolo, (1994) and Ofalaka (1988). With regards to approaches that is mostly frequently in use it was established that account/ledger was most preferred followed by journal approach and balance sheet /equation. The one that is least in terms of usage is single entry approach.

On evaluation of the quality of the methods, and approaches of teaching accounting in secondary. Schools. it was found that method adopted by teachers were of good quality. This appeared to a bit different from what Ikpon (1989) found out. Ikpon

mentioned that business studies and accounting teachers use ineffective teaching strategies and methods.

On evaluation of approaches being adopted by accounting teachers it was established in this study that good approaches are being adopted by business/accounting teachers in secondary schools.

CONCLUSION

Importance of using good methodology can not be overemphasised. This study has been able to determine that accounting teachers in secondary school use methods, and approaches recommended by scholars of business educators. It was equally found that their methods and approaches are of good quality.

RECOMMENDATIONS

Since accounting teachers are gradually adopting balance sheet/equation approach in teaching of accounting, accounting educators should continue to emphasize the relevance of balance sheet/equation approach.

SUGGESTION FOR FURTHER RESEARCH

More studies should be carried out to fully find out if some methods and approaches are better in enhancing learning of accounting concepts

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APPENDIX

Federal College of Education (Technical)
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Department of Business Education.

Title of project: A survey of methods and approaches of teaching
Accounting in secondary schools.

The study like a typical academic exercise is to find out which
teaching methods and approaches are relied on by accounting
teachers.

The respondent is assured that the responses to questionnaire item
stated below will be given high level of confidentiality and used just
for academic exercise.

QUESTIONNAIRE

SECTION A :

Fill in the blank spaces

- i. Qualification of teacher:
- ii. Years of teaching experience
- iii. Rank of teacher
- iv. Subject (s) taught
- v. School
- vi. Public or private
- vii. Mixed / single

SECTION B

1. The following methods of teaching exist and are in use in teaching. Tick (✓) the one that you normally use in course of delivering your lessons.

| Methods of teaching | responses Tick (✓) |
|---------------------------|--------------------|
| 1. Demonstration method | [] |
| 2. Problem solving method | [] |

3. Development
4. story method
5. lecture method
6. Dramatic method
7. Project method
8. Comparative method

2. Of all the methods you ticked, list a few you most frequently

use

- a.
- b.
- c.

3. For all the methods you selected. State your reasons for using them.

4. The following approaches of introducing accounting to beginners exist and are in use. Tick (✓) the one that you normally use in course of delivering your lessons.

| Approaches | Responses |
|---------------------------------------------------------------------------------------|-----------|
| a. Single entry approach | [] |
| b. Journal approach | [] |
| c. Account or ledger approach | [] |
| d. Balance sheet/Equation approach | [] |
| 5. Of all the approaches you ticked list a few you most frequently use. | |
| i. | |
| ii. | |
| 6. For all the approaches you selected state your reason for using them. | |
| 7. For the approaches you do not frequently use state your reason for not using them. | |

SECTION C

The following five point scale questionnaire consists of items concerning

Methods and approaches of teaching accounting to beginners.

Respond

Accordingly by ticking the option that your prefer.

A B C D E

| | | | | |
|--------------|----------------------------|------------------------|----------------------------|---------------|
| Almost never | Less than half of the time | About half of the time | More than half of the time | Almost always |
|--------------|----------------------------|------------------------|----------------------------|---------------|

| QUESTIONNAIRE | | RESPONSES | | | | |
|---------------|------------------------------------------------------------|-----------|---|---|---|---|
| METHODS (A) | | A | B | C | D | E |
| 1. | Do you allow student to identify problems in your school. | | | | | |
| 2. | Do you allow students offer solution to problems identify? | | | | | |
| 3. | Do you reject any solution offered by | | | | | |

| | | | | | | | |
|-----|---------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|
| | students without any form of evaluation of the solution? | | | | | | |
| 4. | Do you add your idea to perfect student's solution? | | | | | | |
| 5. | Do you deliberately make student think a let in course of lesson by presenting questions to them? | | | | | | |
| 6. | Do you allow the students dominate the lesson by asking them a lot of question? | | | | | | |
| 7. | Do you ensure that students list all the points raised step by step and written an the board? | | | | | | |
| 8. | Do you depend on modeling in order to teach some concepts such as writing cheques and posting? | | | | | | |
| 9. | Do you organize lessons where there must be a demonstrator and observer that imitates the demonstrator? | | | | | | |
| 10. | Do you hold lesson where there could be re-demonstration to help the observe learn? | | | | | | |
| | APPROACHES (B) | | | | | | |
| 11. | Do you adopt/select approaches that involve a lot of telling students of facts? | | | | | | |
| 12. | Do you use approaches that involve | | | | | | |

| | | | | | | |
|-----|------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
| | mechanical learning of rules of entry and avoid reasoning? | | | | | |
| 13. | Do you use approaches that will make students border you with a lot of "why" questions? | | | | | |
| 14. | In course of your lesson, do you emphasize what accounting records are used for? | | | | | |
| 15. | In course of your lesson, do you adopt approaches that will make students discover facts but need a lot of time? | | | | | |
| 16. | In course of your lesson do you ensure that accounting rules are followed? | | | | | |
| 17. | In course of your lesson, do you select approaches that are interesting to students? | | | | | |
| 18. | In course of you lesson do you adopt approaches that are highly educational? | | | | | |
| 19. | In selecting of approaches, do you avoid ones that confuse students? | | | | | |
| 20. | In selecting approaches for delivering you lesson, do you attach importance to approaches that are highly theoretical? | | | | | |
| 21. | Do you adopt approaches that presents a bird's eye view of the accounting system? | | | | | |

| | | | | | | |
|-----|--------------------------------------------------------------------------------------------------|--|--|--|--|--|
| 22. | Do you select approaches that reveal the ultimate purpose and significance of accounting? | | | | | |
| 23. | In course of accounting lesson do you ever teach something that will be later learned? | | | | | |
| 24. | In course of your lesson do you present each new step as an explanation of what has gone before? | | | | | |
| 25. | Do you adopt approach that constantly appeal to students power of reasoning? | | | | | |

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