EFFECTS OF SOCRATIC AND DEMONSTRATION METHODS OF TEACHING ON STUDENTS' ACADEMIC PERFORMANCE IN FINANCIAL ACCOUNTING IN SECONDARY SCHOOLS IN KOGI STATE, NIGERIA

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A THESIS SUBMITTED TO THE DEPARTMENT OF BUSINESS AND ENTREPRENEURSHIP EDUCATION, FACULTY OF EDUCATION, KWARA STATE UNIVERSITY, MALETE IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF MASTER OF SCIENCE (M.Sc. (Ed.) BUSINESS EDUCATION

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DECLARATION

I declare that the work in this thesis titled “Effects of Socratic and Demonstration Methods of Teaching on Students’ Academic Performance in Financial Accounting in Secondary Schools in Kogi State” has been carried out by me in the Department of Business and Entrepreneurship Education. The information derived from the literature review has been duly acknowledged in the body and a list of references been provided. No part of this thesis was previously presented for another degree or diploma in this or any other institution.

……..…… ……

Solomon OLUBO Date

CERTIFICATION

This Thesis titled "Effects of Socratic and Demonstration Methods of Teaching on Students' Academic Performance in Financial Accounting in Secondary Schools in Kogi State" by Solomon Olubo meets the regulations governing the award of degree of Master of Science (M.Sc.Ed.) in Business Education, Kwara State University, Malete, and is hereby approved for its contributions to knowledge and literary presentation.

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DEDICATION

This thesis is dedicated to God Almighty, my treasured wife, and lovely children.

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List of Abbreviation Used

SLM	Socratic Learning Method
FAAT	Financial Accounting Achievement Test
FAET	Financial Accounting Evaluation Test
ICAS	International Conference on Accounting Studies
CSM	The Classic Socratic Method
GBG	The Good Behaviour Game
ALE	American Legal Education
NABTEB	National Business and Technical Education Board
WAEC	West African Examinations Council
NECO	National Examinations Council

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Abstract

The study was conducted to determine the effects of Socratic and Demonstration teaching methods on academic performance of secondary school students in Financial Accounting in Kogi State. The study adopted a quasi-experimental design, specifically, the pre-test, post-test non-equivalent control group. A total of 1864 students offering financial accounting in senior secondary schools in three senatorial districts of Kogi State formed the population of the study. From the population of the study,146 students were selected as sample using purposive sampling technique. Three senior secondary schools were purposively selected and randomly assigned to experimental groups and control group. Community Secondary School, Odeke and Muslim Community Secondary School Lokoja (experimental groups) while Government Day Secondary School,Ihima (control group). The data collection period lasted for five weeks using Financial Accounting Achievement Test (FAAT) which comprised well planned lesson plans on the selected topics based on the three methods of teaching. The instrument for data collection was 20-items objectives and one Theory question validated by experts from Kwara State University,Malete. A pilot test of the instrument was conducted at Arigbede College Lokoja, Kogi State on 20 senior secondary school of SS II Students offering Financial Accounting in the school. Using Cronbach's Alpha formulae, a reliability coefficient of 0.85 was obtained. Research questions were answered using mean and standard deviation while the hypotheses was tested using analysis of covariance (ANCOVA) at 0.05 level of significance. Findings revealed that demonstration teaching method has a significant effect on students' academic performance in financial accounting. This implies that demonstration teaching method enhances better performance of students than those taught using socratic and lecture teaching methods. Based on the findings male students had higher mean scores than their female counterparts. It was therefore recommended that teachers should be encouraged to use demonstration teaching method in teaching financial accounting while the use of Socratic method should be incorporated with demonstration method so as to bridge the gap in the teaching and learning process. To achieve this, teachers should be enlightened through organized in-service trainings, workshops and seminars.

CHAPTER ONE

INTRODUCTION

Background to the Study

The process by which people obtain knowledge, skills, values and attitude is called education. Therefore, education is one of the tools that help to modify the behaviour of its recipients to become better citizens and thus contribute positively to the society. According to the Federal Republic of Nigeria (2014), the broad goal of secondary school education is to prepare individual for useful living within the society and also for higher education. No matter how good the stated objectives may appear, it cannot be automatically realised except it goes through the right process of curriculum building to implementation which involves teaching and learning processes. Financial accounting, according to Agboh (2015) is the art of recording, interpreting, verifying and reporting financial transactions of a business in accordance with the laid down accounting principles. Financial accounting is one of subjects offered in the senior secondary schools in Nigeria. It is also among the subjects written at the West African Senior Secondary Certificate Examination (WAEC) and National Examination Council (NECO).

According to the National Examination Council (2012), the objectives of studying financial accounting in senior secondary schools are as follows: to enable senior secondary school students appreciate the basic rules, functions and principles of accounting; to lay a proper foundation for further study of accountancy and allied courses at higher levels, and to enable the students understand basic accounting principles, practices and their applications to modern business activities. In order to achieve the above objectives, financial accounting teachers need to adopt various methods of teaching the subject in the classroom.

Financial accounting is one of the vocational subjects which requires practical skills. Therefore, the roles of teachers in achieving these set goals cannot be over emphasised. Thus, teachers must always device means of disseminating the needed knowledge, skills and values through diverse teaching methods.

The different teaching methods at the disposal of business teachers according to Musa (2016) include lecture method, discussion method, field trip excursion method, industrial cooperative plan method, sales talk or guest speaker method, project method, demonstration method, project method, inquiry method, discovery method, visual aids method, questionnaire method, problem-solving method and assignment method among others. Therefore, it is the responsibility of the teacher in the light of the topic to be treated to choose appropriate methods that will enhance learning.

At the secondary school level, not all the methods mentioned above are appropriate for learners. For example, lecture method which is referred to as teacher-centered method is not usually advisable for secondary schools. Musa (2016) viewed lecture method of teaching as an oral presentation of information to students without an active involvement or effort on the part of the students. To Musa, it is the prevalent method of teaching in tertiary institutions. Ajoma (2009) opined that the lecture method is useful in a large class and in advanced level of learning and not in secondary schools.

Therefore, the use of effective teaching method in teaching Financial Accounting to students becomes imperative because Financial Accounting is a subject that requires students' attention due to the practical tasks involved therein. If teaching methods, materials and subject contents are objectively placed, students' performances in Financial Accounting might not be below credit level. Spinath (2012) opined that academic performance represents outcome that indicates the extent to which a person has accomplished specific goals that were the focus of activities in instructional environments, specifically in schools. It

is described as the outcome of students' effort in examinations which could be high, average or poor. Abdullahi (2013) described poor academic performance as any performance that falls below a desired standard.

To get the desired expectation from students' performances in Financial Accounting, schools are expected to influence students' vocational preparedness by introducing the most effective instructional method in teaching the subject. Okpeh (2014) described such teaching methods as professional techniques teachers adopt in instructional exercise to enable them impart relevant knowledge and skills to the learners. These range from guided discovery, demonstration, assignment, co-operative to lecture methods. Al-Rawi (2013) described demonstration method of teaching and learning as a method where the teacher dramatises a topic to be taught through the use of items or recorded materials while the students practice the skills demonstrated. However, the time available to perform demonstration teaching method in the classroom setting is very limited. Teachers may have to set out extra time to meet up with the syllabus. Among these methods, Socratic and demonstration are the focus of the study.

There are other different teaching methods employed in teaching Financial Accounting in secondary schools in Nigeria. Miles (2015) asserted that it is expected of the educational planners to implement a range of instructional strategies that will bring about academic success to students. For any instructional method to bring about the desired result, it must be a method that promotes maximum social interaction between students and teachers (Nguyen, Williams & Nguyen, 2012). The authors further stressed the need for students to be provided with a supportive, open and an interactive environment as this could help them discover practical knowledge. Among the methods of teaching identified above, Socratic and demonstration methods of teaching Financial Accounting constitute the main focus of the study.

Statement of the Problem

The increasing level of poor performances of secondary school students in Financial accounting in Kogi State is alarming and is of great concern to the government, parents and well meaning citizens. Despite the huge investment on education, students' performances in external examinations have not been encouraging. This problem appears not being addressed as records available seem to reveal that there have been decline in the academic performance level of students in financial accounting. This is evident in the field survey carried out by the present researcher on students' performances in financial accounting in Kogi State with Kogi State Teaching Service Commission. The poor performances of students in financial accounting in Kogi State is shown clearly in National Examination Council (NECO) results of 2014 to 2016 which shows 38.53% passed in 2014, 41.38% in 2015, and 29.18% in 2016 respectively.

Literature indicates that there are many factors which could hinder effective teaching and learning of accounting that could bring about students poor academic performance in financial accounting. Omotayo (2014) and Olarinoye (2015) outlined such factors to include lack of qualified teachers, inadequate supply of facilities and equipment, inadequate instructional materials and wrong methods of teaching.

Works of so many researchers on the academic performance of students in financial Accounting indicate that low performance of students in financial accounting can be attributed to poor teaching methods used in imparting knowledge to the students. Musa (2016) stated that if teachers fail to teach students financial accounting using the right instructional method, the performance will continue to remain poor and this will lead to students dropping the subject for other options.

It is against this background that the researcher became interested in carrying out an investigation to identify and address the problem. If the study is ignored, poor academic performance of students in this subject may persist and this trend could affect the overall performance of students offering financial accounting in Kogi State. It could even be a discouraging factor for students who may want to take accounting as a career. The researcher therefore seeks to establish the most effective method between socratic and demonstration methods of teaching to address the problem of poor performances of students in financial accounting in Kogi State.

Purpose of the Study

The main purpose of the study was to determine the effects of socratic and demonstration methods of teaching on students' academic performance in financial accounting in secondary schools in Kogi State. Specifically, the study determined

1. the effect of treatment of socratic teaching method on students' academic performance in financial accounting in Secondary Schools in Kogi State.
2. the effect of treatment of demonstration teaching method on students' academic performance in financial accounting in Secondary Schools in Kogi State.
3. the effect of gender on the academic performance of students taught financial accounting with socratic teaching method in secondary schools in Kogi State.
4. the effect of gender on the academic performance of students taught financial accounting with demonstration teaching method in secondary schools in Kogi State.
5. the interaction effect of gender and treatments on the academic performance of students in secondary schools in Kogi State.

Research Questions

The following research questions guided the study.

1. What is the effect of treatment of socratic teaching method on students' academic performance in financial accounting in Secondary Schools in Kogi State?
2. What is the effect of treatment of demonstration teaching method on students' academic performance in financial accounting in Secondary Schools in Kogi State?
3. What is the difference between the performance of students taught financial accounting using socratic and demonstration teaching methods in secondary schools in Kogi State?
4. What is the effect of gender on the academic performance of students taught financial accounting with socratic teaching method in secondary schools in Kogi State.
5. What is the effect of gender on the academic performance of students taught financial accounting with demonstration teaching method in secondary schools in Kogi State.

Research Hypotheses

The following null hypotheses were tested at 0.05 level of significance.

H_{01}: There is no significant treatment effect of socratic method of teaching on students' academic performance of students in financial accounting in secondary schools in Kogi State.

H_{02}: There is no significant treatment effect of demonstration method of teaching on the academic performance of students in financial accounting in secondary schools in Kogi State.

H_{03}: There is no significant gender effect on the academic performance mean scores of students taught financial accounting with socratic teaching method in secondary schools in Kogi State.

H_{04}: There is no significant gender effect on the academic performance mean score of students taught financial accounting with demonstration teaching method in secondary schools in Kogi State.

H_{05}: There is no significant interaction effect of gender and treatments on the academic performance of students in secondary schools in Kogi State.

Significance of the Study

It is the assumption of the researcher that the findings of the study if published in a reputable journal would be beneficial to financial accounting students, teachers, school administrators and curriculum planners. Students would benefit from the study because it will help them to develop interest in financial accounting and have a better understanding of the subject to perform excellently in both internal and external examinations.

Teachers of financial accounting would stand a better chance to benefit from the study as it will reveal different teaching methods that could help accounting teachers in their choice of selecting appropriate methods that will lead to excellent performances of students in financial accounting examinations. Equally, curriculum planners would benefit from the study, as the findings could be used as input to the planning and executing process of the curriculum, future researchers will finds the study relevant in carrying out their research.

Scope of the Study

This research work concentrated on SSII students from three government senior Secondary schools in east, west and central parts of Kogi State namely; Community

Secondary School Odeke, Muslim Community Secondary School, Lokoja and Government Day Secondary School, Ihima. The choice of these schools was because financial accounting is offered as a commercial subject and SSII students at this level are already exposed to comp rehensive Principles, standards and procedures in financial accounting. The study also concentrated on the effects of two instructional methods (socratic and demonstration methods) on the academic performances of students in financial accounting in Kogi State. These methods were chosen because they form the variables for the study and the researcher has interest in these teaching methods to enhance the SSII students' performance in financial accounting in Kogi State.

Finally, the study is delimited to final accounts of a sole trader comprising of Trading account, profit or loss account and position statement. This is because the topic requires in-depth practice and applications.

Operational Definition of Terms

Teaching Method: Teaching method comprises the principles and methods used by teachers to enable students learn. These strategies are made up of demonstration, socratic and lecture methods and whose adoption is determined partly by subject matter to be taught and partly by the nature of the learner.

Socratic Teaching Method: This is a form of cooperative argumentative dialogue between the teacher and students that is based on asking and answering questions to stimulate critical thinking and to draw out ideas and underlying presuppositions.

Lecture Method: This refers to a teaching method which is widely used in the classrooms, it include Learner-passive and Content emphasis.

Demonstration Method: This implies the presentation of pre-arranged series of teachings to a group of students for their understanding which is usually followed by practical demonstrations of each steps. .

Academic Performance: It is the general ability in intellectual functioning which serves as the yardstick for evaluating an individual's students' knowledge, skills level and competence in performing a particular task in a standard examination

Sole Traders Account: This comprises part of accounts that are being kept by the business owner to determine the financial position of the business which comprises of trading, profit/loss account and the position statement.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

In this chapter, the researcher reviews the works of other researchers relevant to the research study. This provides a sense of direction and theoretical base for the researcher to build upon. This chapter focuses on the following sub-headings:

Theoretical Framework

Concepts of Teaching and Learning Business Subjects

Financial Accounting

Methods of Teaching Accounting in Secondary Schools

Demonstration Teaching Method

Socratic Teaching Method

Gender Factor on Academic Performance

Effects of Teachers Qualification on Students Academic Performance

Importance of Instructional Materials

Review of Related Empirical Studies

Summary of the Review of Related Literature

Appraisal of Literature Reviewed

Theoretical Framework

The study uses the educational theory of Fritz Heider (1958) which was developed by Harold and Benard Weiner. It is an attribution theory about the way people explain thing and how people make causal explanation about how they answer questions beginning with ‘why and how’. The theory was developed within social psychological means of dealing with questions of social perceptions. This theory is considered relevant to this study in the sense that Socratic Method of teaching actively engaging students with the critical thinking process.

Socratic method (also known as method of elenchus, eclectic method or Socratic debate), named after the classical Greek philosopher, Socrates, is a form of inquiry and discussion between individuals which involves asking and answering questions to stimulate critical thinking and to illuminate ideas. It is a dialectical method often involving a discussion in which the defence of one point of view is questioned where one participant may lead another to contradict oneself in some way thus strengthening the inquirer's own point (Khurshid & Ansari, 2012).

In the socratic method, according to Abrak (2015), there are no lectures and no need for rote memorization as you might in the Socratic method. The classroom experience is a shared dialogue between teachers and students in which both are responsible for pushing the dialogue forward through questioning. The leader of the dialogue asks probing questions in an effort to expose the values and beliefs which frame and support the thoughts and statements of participants in the inquiry. Socrates believed that there are different kinds of knowledge that are important and trivial such as cognitive, affective among others. Socrates acknowledged that most people know many "trivial" things. Socrates stated that the craftsman possesses important knowledge, the practice of his craft, but this is important only to himself, the craftsman.. .

Another theoretical framework that this study is based is Lev Vygotsky's theory of social constructivism (1978) this learning theory encourages learners to discover new things by observing the instructions from knowledgeable adult or instructor. The theory is relevant to the present study in the sense that, the study bothers on methods of teaching that uses practical skills between the teacher and the students, seeking to guide the students to discover the subject matter rather than simply telling them what they need to know. The goal this theory is to know what one can and more importantly, to know what one do not know. This is

applicable to the teaching and learning of financial accounting in secondary schools as a way of improving students' academic performance.

Concepts of Teaching and Learning Business Subjects

In trying to understand how individuals learn new skills and ideas, it is necessary to know what part the teacher plays and the role of the learner. The teacher must carefully plan own activities and those of learners. The teacher cannot select these methods at random if his teaching has to be successful. The teacher will not know which method to select or how to use them, unless the teacher first understands what is happening to the learner when the methods are used. According to Osuala (2002) and Obi (2005) before a teacher begins to plan a learning exercise in accounting, the teacher should consider the following facts which underlay all attempts of individuals to learn new skills.

Students learn more when they are ready or have interest to learn. When learners have strong purpose, this becomes a well fixed reason for learning something. The more often learners use what they have learnt, the better they can perform or understand it. If the things learners have learnt are useful to them, for example, skill acquisition in business subjects, learners will be satisfied with what they have accomplished, and will retain better what they have learnt and are likely to desire to learn more. Learning something new is made easier if learning can be built upon something the learner has already known. It is better to start from the simple steps, which are related to things learners can now do or already understood and proceed to new and more complex task.

Financial Accounting

The subject, Financial Accounting, has been described and defined in several ways by several authors. For instance, WebFinance (2014) described financial accounting as a field of accounting that treats money as a means of measuring economic performance instead of a factor of production. It encompasses the entire system of monitoring and control of money as

it flows in and out of an organization as assets and liabilities, and revenues and expenses. Financial accounting gathers and summarizes financial data to prepare financial reports such as balance sheet and income statement for the organization's management, investors, lenders, suppliers, tax authorities, and other stakeholders.

Ekele (2014) described financial accounting as the process which deals with measurement and the collection, classification and presentation of information in monetary terms on economic activities in the events and transactions and communication of the information in appropriate form of internal and external user groups. It is also the measuring, communicating, and interpreting of financial activities of an enterprise to benefit internal and external users of accounting information. Ekele further describe financial accounting as a generic term covering both bookkeeping and accounts aspects of an economic entity. Financial accounting is not an end in itself, rather an information system that measures, processes, and communicates financial information of an identifiable economic entity.

Encyclopedia Botanical (2008) defined financial accounting as the measurement, statement or provision of assurance about financial information primarily used by lenders, managers, investors, tax authorities and other decision makers to make resource allocation decisions between and within companies, organizations, and public agencies. The author further defined financial accounting as the process of identifying, measuring and communicating economic information to users thereby form economic judgments and decisions based on it. financial accounting is the process of identifying, measuring and communicating economic information to permit informed judgment and decision by the users of information. Financial accounting is concerned with the measurement and communication of certain aspects of the total environment relating to the interplay of man his possession and utilization of scarce means

Financial accounting is used to prepare accounting information for people outside the organization who are not involved in the day-to-day running of a company. Financial accounting is governed by both local and international accounting standards. For instance, Chew and Parkinson (2013) noted that when producing financial statements, such statements must comply with the following standards:

Relevance: accounting which is decision-specific. It must be possible for accounting information to influence decisions. Unless this characteristic is present, there is no point in cluttering statements.

Materiality: information is material if its omission or misstatement could influence the economic decisions of users taken on the basis of the financial statements.

Reliability: accounting must be free from significant error or bias. It should be capable to be relied upon by managers. Often information that is highly relevant isn't very reliable, and vice-versa.

Understandability: accounting reports should be expressed as clearly as possible and should be understood by those at whom the information is aimed.

Comparability: financial reports from different periods should be comparable with one another in order to derive meaningful conclusions about the trends in an entity's financial performance and position over time. Comparability can be ensured by applying the same accounting policies over time.

Methods of Teaching Accounting in Secondary Schools

Teaching is the inculcation of knowledge for positive change in the learners. Teachings are planned series of actions for achieving something (Longman,2013). Therefore, series of teaching methods are planned action for transmitting knowledge learners. This includes the methodology and the management techniques adopted by teachers during the

process of teaching. The ultimate aim of the teacher is to organize conditions necessary for effective learning to take place. There are various methods and techniques teachers can adopt in presenting the lessons to students depending on subject matter being taught.

According to Okafor and Ile (2014), the books of accounts prepared by accountants in one part of the world are easily understood by their counterparts in other parts of the world because the information systems are based on principles that are widely accepted and globally used. The popular methods and techniques which are adopted in teaching financial accounting according to Akumu (2011), include

a) **Scaffolding Method:** This is a situation whereby a teacher transforms learners by assigning tasks to the learners which they cannot handle alone without his intervention. Raymond and Ogunbameru (2005) defined instructional scaffolding as the process of problem solving, confined on learners heavily and weightily and solution by the teacher. This however means that learners with all their energy input, in providing solution to a problem or to a task cannot be without assistance. Instructional scaffolding is a teaching method that emphasizes on the introduction of new skills by engaging students, collaboratively in tasks that will be too hard for them to complete on their own. This method involves individual student to brainstorm on how to provide solution to problem with the help of the assessor.

b) **Demonstration Method:** This is usually a traditional method used by the teacher to illustrate a procedure to be followed, this invariably means the way and manner problems ought to be followed to the logical conclusion. According to Ndanwu and Ukwo (2005), in order for typewriting, accounting and shorthand to be properly taught, the teachers' demonstration by all means is very important. This however, shows students the various manipulations of the machines, figures, symbols and even signs which include what is to be done and why it is done.

c) **Discussion Method:** It is a useful way of instruction and stimulating thought and interest in a topic or subject Akumu, 2011). Discussion can often be more effective than field trip method, making students think and contribute their own ideas. It must not only be carefully controlled by teachers but also requires individual preparation by the students (Mutuah, 2014). This is an instructional method that embodies the democratic properties and processes of free, guided and purposeful expression of views and ideas on a given issue, problem or situation. Mutuah further revealed that it has the merit of encouraging learners to depend on their abilities to think than depending on the teachers.

d) **Questioning Method:** This method of teaching was invented by Socrates. Peterson (2011) described it as a strategy where teachers ask questions and the pupils answer. The questions are so arranged as to make the pupils conscious of their own ignorance and help guide the pupils towards a deeper truth. It is believed that such truth learned are held firmly because they have not been presented to the child readymade but drawn out of his own mind with the help of the teacher.

e) **Role Playing:** In this method both the performers and the observers have specific responsibilities. The performers present their solution either spontaneously or after a planning session, while the nonperformers develop criteria for evaluation. This is a method of teaching where students are made to act certain roles in the class like the roles of secretaries, receptionists and the part played by executives in taking decisions concerning management problems and situations (Mutuah, 2014). In playing any role, only a small group of students are actively involved while the other members of the class watch what goes on. The participants are usually

absorbed while the others remain passive, except they think about and discuss the role playing.

f) **Group Work:** This is an opportunity for students to meet together briefly in relatively small groups of four to seven to share with one another opinions, view points and reactions. The group technique can be applied to financial accounting classes This method provides an opportunity for all to participate in a way that is not possible in a total class situation. It also helps students to learn the skills of listening as well as talking and students learn to think in action while interacting with one another.

g) **Programmed Instruction:** This method is defined as a step by step approach that is highly adaptable to adult learning. According to Akumu (2011) It is a reading source, frequently used to assist individual students in learning. Materials are presented in small segments, requiring students to supply answers or a word to complete the sense and providing immediate feedback in the form of correct answers. The programmed instruction must have clear objectives stated in behavioural terms and great care must be taken in breaking it down into a planned sequence and in formulating questions so that they are stimulating but not so hard as to be discouraging. Programmed materials appear in various formats - answers printed upside down, on the next page or in a column designed to be uncovered by sliding an opaque mask

h) **Practice and Drill:** In this method, students repeatedly perform the desired act until they reach an acceptable degree of competency. Their achievement at each level provides them with sense of satisfaction which in turn spurs them on to practice further the desired learning activities. This method is necessary when students are expected to acquire skills or some proficiencies in performing some

specific act. This method is therefore very effective in the teaching and learning of Typewriting, Accounting and Shorthand.

i) **Problem Solving Method:** When normal human beings encounter problems, they always try to find solutions to them. Most times, attempts to solve these problems involve thinking that leads to discovery of new facts. Students at all levels and in all courses must be taught how to think regardless of their programmes. To them, problem-solving method provides excellent opportunities for students to learn how to think.

j) **Field Trip Method:** field trip is used to designate any organized excursion which is taken by school pupils as an integral part of their academic work and primarily for educational purpose. It is also defined as an educational activity in which a school group leaves the classroom and goes out into the community to the actual source of information. Field trip enables students to see concrete illustrations of classroom theory; reinforce understandings developed from reading and discussion; to see, smell and touch or hear the objects or processes previously described, to enter into conversation with the people who are actively engaged in business and to ask questions that might not arise in the classroom.

Management methods that lead to effective teaching and learning of Accounting according to Mamman (2011) include among others:

Preventative Methods: Preventative approaches to classroom management involve creating a positive classroom community with mutual respect between the teacher and students. Teachers using the preventative approach offer warmth acceptance and support unconditionally not based on a student's behaviour. Fair rules and consequences are established and students are given frequent and consistent feedback regarding their behaviour. Preventative methods also involve the strategic use of praise and rewards to

inform students about their behaviour rather than as a means of controlling students' behaviour. In order to use rewards to inform students about their behaviour, teachers must emphasize the value of the behaviour that is rewarding and also explain to students the specific skills they need to demonstrate to earn the reward. Teachers should also encourage students' collaboration in selecting rewards and defining appropriate behaviours that will earn rewards.

The Good Behaviour Method: The Good Behaviour Game (GBG) is a "classroom-level approach to behaviour management" that was originally used in 1969 by Barrish, Saunders, and Wolf. The Game entails the class earning access to a reward or losing a reward, given that all members of the class engage in some type of behaviour (or did not exceed a certain amount of undesired behaviour). The GBG can be used to increase desired behaviours (example, question asking) or to decrease undesired behaviours (example, out of seat behaviour). The GBG has been used with preschoolers as well as adolescents however, most applications have been used with typically developing students (example, those without developmental disabilities). In addition, the Game is usually popular and acceptable to students and teachers.

Discipline with Dignity Method: According to its founders, discipline with dignity is one of the most widely practiced behaviour management philosophies in the world. Founded by Dr. Richard Curwin and Dr. Allen Mendler, the programme is utilized in more than different countries. Discipline with Dignity, provides an in-depth flexible approach for effective school and classroom management. With a strong focus on developing responsibility, it is a comprehensive and practical programme that leads to improved student behaviour through responsible thinking, cooperation, mutual respect, and shared decision-making.

Positive Classrooms Method: Positive classrooms developed by Dr. Robert Digiulio sees positive classroom management as the result of four factors: how teachers regard their

students (spiritual dimension), how they set up the classroom environment (physical dimension), how skillfully they teach content (instructional dimension), and how well they address student behaviour.

Leave it at the Door Method: Teachers should understand that they must leave the outside world outside. The teachers' only job is to focus on making a difference in the lives of those students when they enter the school. So, the teacher should implement the leaving it at the door technique. All the teachers' worries and problems should be left outside the school particularly outside the class.

Demonstration Teaching Method

Demonstration is a teaching method used by a teacher to illustrate a procedure to be followed by students. In fact, it is the basic method for introducing new skills to learners, for developing understanding and for setting people to accept new and better ways of doing things. The demonstration is done by the teacher while students watch. Demonstration method of teaching according to Clark (2005) is based on the simple but sound principle that people learn by "doing". Demonstration method is one of the teachers' greatest assets in arriving at fundamental skills and practice in a very short time. Demonstration method is valuable to people who want to learn new skills or ability or even to learn a better way of doing something (Godwin, 2004). It is accompanied by explanations on the part of the teacher. This teaching method can only be effective if it is properly chosen and used.

Demonstration is a method of teaching where sight and hearing are the major means of communication. The instructor generally begins with a description of what is to be shown along with a list of main points on which the students would focus their attention. This is followed by the demonstration proper, accompanied by a running narrative discussion of what is happening. If the demonstration is to teach a skill, then there follows a period in which the students are given an opportunity to perform the procedure just demonstrated while

the instructor circulates and offers suggestions and feedback. According to Dennis (2006), demonstration can be practised in three major ways: the class demonstration, the group demo nstration and the individual demonstration.

The class demonstration

In many course of study, there are instances when demonstrations are used as a teaching method for the entire class. Since it involves the entire class, the teacher's time is saved as there will be no cause for some students to bother the teacher to repeat the procedure, or to give them the basic information. Generally, this type of demonstration invokes much enthusiasm and interest among the pupils, especially as the entire class members are actively involved in watching the teacher and asking questions on some points not clear to them.

The group demonstration

The major difference between this type of demonstration and the class demonstration is that it is presented in a section of the class while the rest of the class is engaged in another assignment which may not be related to the topic presented. The need for group demonstration arises as a result of individual differences in ability and aptitude which may cause some pupils to complete a given project ahead of time, thus creating a serious gap in m aintaining a uniform demonstration.

Individual demonstration:

Despite the other types of demonstration, there are times when individuals are taught at a time. Some of the outstanding reasons for using this method could be because of differences in background, mechanical aptitude and general learning ability, irregularity in attendance, differences in speed and differences in problems attacked by pupils. The advantages and disadvantages of demonstration method of teaching according to Marilla (2006) are:

1. Demonstration could be used to introduce a lesson or to end a lesson.
2. It assists students to become good observers.
3. This method is economical in terms of time and money; fewer materials are needed by an instructor doing the demonstration.
4. This method saves a lot of time.
5. Demonstration adds variety to a lesson.
6. Demonstration reduces the period of trial and error, and avoids fixation of wrong ideas.
7. It defines the standard of performance and improves student‟s ability to observe accurately and completely.
8. It is effective as an induction to new skills.
9. It has a high interest value.
10. All students follow the same operation, and the teacher interprets the work to all of them.

While the disadvantages are:

1. It sometimes excludes student's participation which could lead to boredom.
2. This method assumes all students see, hear and feel same.
3. This method cannot replace a real practical work
4. It is difficult to evaluate thoroughly student's understanding during the demonstration exercise.
5. When classes are large, there could be problem of audibility, rowdiness and visibility.
6. If demonstration fails, students could develop lack of confidence in their teacher.

Socratic Teaching Method

The socratic method is over 2400 years old and is reportedly founded on Socrates' belief that lecture was not an effective method of teaching all students. According to Copeland (2005), Socrates valued the knowledge and understanding already present within people and thought that using this knowledge could potentially be beneficial in advancing

their understanding. This is though helping students examine their premonitions and beliefs while at the same time accepting the limitations of human thought. Socrates believed students could improve their reasoning skills and ultimately move toward more rational thinking and ideas more easily supported with logic.

In the socratic method of education, teachers engage students by asking questions that require generative answers. Ideally, answers to questions are not a stopping point for thought but rather a beginning to further analysis and research. The socratic method can be used at any grade level and lessons can be adapted to fit a changing society. Teachers can use the socratic method in a variety of subject areas and across grade levels in order to challenge students to examine both contemporary and historical issues. In modelling the practice of socrates, the teacher questions students in a manner that requires them to consider how they rationalize and respond to topics. Copeland (2005) explained that it is important for teachers to indicate that these questions are not intended to create a judgmental environment but rather to help students examine their attitudes, beliefs, knowledge and logic.

The goal of the socratic method is to help students process information and engage in deeper understanding of topics. Most importantly, socratic teaching engages students in dialogue and discussion that are collaborative and open-minded as opposed to debate, which is often competitive and individualized. Ideally, teachers develop open-ended questions about texts and encourage students to use textual evidence to support their opinions and answers. In the socratic method, the teacher uses questions to guide discussion around specific learning goals. It is imperative for teachers to establish guidelines to help students understand their roles and responsibilities in socratic discussion. Socratic questioning is a systematic process for examining the ideas, questions and answers that form the basis of human belief.

The ultimate goal of the socratic method is to increase understanding through inquiry. Obtaining an enhanced freedom to think through discarding pre-existing bad ideas is the

penultimate goal of the classic style of the socratic method. The only person who cannot think is the one who thinks he already knows. Through the deconstruction of existing ideas, the classic style of the socratic method frees people to think about basic principles and ideas with an enhanced sense of necessity and clarity. In this style of the socratic method, for example, there is no point in getting deeply into complicated theories of particular applications of justice in society until one can answer a much simpler question like, What is justice?. In this case, the classic socratic method functions to tear down existing ideas of justice. This works by exposing unknown or unacknowledged ambiguity and complexity, which makes the respondent realize he has more thinking to do. The socratic effect provides the respondent with the opportunity to rethink justice or whatever other quality or idea is in focus, after having their previously existing ideas discarded with their full agreement on the basis of their own answers to questions.

There are basically two types of Socratic Method according to Copeland (2005). They are:

Classic Socratic Method

The classic socratic method uses creative questioning to dismantle and discard pre-existing ideas and thereby allow the respondent to rethink the primary question under discussion such as what is virtue? This deconstructive style of the socratic method is socratic precisely to the extent that the weight of the actual deconstruction of a definition rests in the respondent‘s own answers to more questions, which refutes the respondent's previously stated answer to the primary question.

Modern Socratic Method:

The Modern Socratic Method according to Mutuah (2014), is a process of inductive questioning used to successfully lead a person to knowledge through small steps. This knowledge can be specific data, training in approaches to problem solving or leading one to

embrace a specific belief. The type of knowledge is not as important as the fact that, with the modern socratic method, the knowledge gained is specifically anticipated by the Socratic questioner. The modern style is not deconstructive but constructive. This is the most widely used style today because it is the easiest to employ. It is much easier to lead a person with baby steps to specific knowledge through a series of questions than it is to force a person to abandon a cherished idea and rethink an important or controversial issue just by asking creative questions. The modern socratic method is not called modern because it was invented recently but because it is the most popular usage in modern times. The modern socratic method has historical precedent in the dialogues of Plato.

The successful application of the socratic method provides people with the realization that if they work hard, they can either create a better belief or idea, or they can, in true Socratic fashion, feel good about knowing what they do not know. We all have experiences which make us cautious and fearful about questioning. Mutuah's findings revealed that through the use of the socratic method, people can offer a balanced positive experience of the act of asking questions. This can inspire people to eagerly embrace the heart of critical thinking, which is the freedom and will to question without fear of any kind. Such an embrace can only strengthen their capacity for critical thought. Learning to love the experience of questioning gives psychological strength to our will to question. Learning to love the experience of having our own beliefs and ideas questioned and even discarded gives us an inspired vision of our power to work for our own improvement. If we see questioning as a sacred activity that is vital to our own safety by safeguarding our integrity and growth, we are less afraid to question the world. If we develop a preference for questioning our own preferences, we find a true socratic spirit within ourselves that will empower our critical thinking for life. The successful use of the socratic method gives those who experience it the living heart of critical thinking.

With the modern socratic method, there is no guarantee of a correct answer. The typical result in Socratic dialogue employing the classic style is not to find an answer to the main question. At that point, the benefit of the classic socratic method is to help the respondent to, in true Socratic fashion, know what they do not know. This becomes the whole value of the modern socratic method in the absence of viable answers. In the modern socratic method, a correct answer can be known by the socratic questioner.

Akanmu and Fajemidagba (2013) held that socratic method is translated to mean question and answer method. The question and answer was explained thus: the teacher asks a question: one student answers; the teacher reacts and asks another question which is responded to by a second student, and so forth‖. The method was believed to be extremely valuable as a way to guide developmental thinking, to stimulate creativity, to solve problem, to initiate discussion and to stimulate quick recall of requisites needed for the day‘s lesson. Akanmu and Fajemidagba also reported that questioning is an important part of the teaching process without which no teaching can be effective. They went further to state its advantages. Firstly, the teacher can easily know through the questions whether his students have followed him or not. Secondly, it keeps the students alert and therefore, keeps their attention intact. Besides, good questions can generate healthy discussions that may lead to a better understanding of the material by the students. Questioning breaks the passivity and monotony that often pervade a class as most teachers use lecture method only. Mishara (2007) asserted that posing questions can be an effective technique. The author further gave the following tips for the effective use of questions:

a. Wait long enough to indicate that you expect students to think before answering. Some students know that if they are silent, the teacher will give the answer.

b. Solicit the answer from a volunteer or a selected student.

c. Determine the students' confident level as you listen to the answer.

d. Solicit alternative answers or elaboration to provide material for comparison, contrast, and assessment.

e. Direct the ensuing discussion to the comparison, evaluation, and extension of the offered answers rather than simple validation or refutation of right and wrong answers

f. Pose a second or follow-up question to continue the exploration.

From these, it could be deduced that the Socratic (questioning) method could be combined with any other method of teaching. Akanmu and Fajemidagba (2013) were of the view that the question and answer method can be used effectively in combination with every other method.

Gender Factor on Academic Performance.

Education is often conceived as a systematic action of imparting relevant knowledge, skills and habits to the learners in their preparation for meaningful life and contribution to better society. Educational opportunities for both sexes are supposed to be equally distributed. However, Fasiku (2011) noted that some subject such as science and mathematics are branded masculine, while others like home economics, secretarial studies are branded feminine. In his comparison of the knowledge of male and female students in social studies, he concluded that male social studies students were very vast in the knowledge of environmental education than female social studies students. According to Agbatogun (2010), gender disparity in education should be eliminated especially at secondary school levels. Unfortunately, this is yet to be achieved. It is advocated that both male and female students should be given equal opportunities in education and allowed to participate actively in teaching and learning situations. This process is believed to help students take charge of their learning in order to enhance their performance irrespective of gender.

Generally, Students Academic Performance portrays their general ability in intellectual functioning. According to Ekele (2014), examinations have been used as the method of assessing people's aptitude and abilities. This social reality means that there is

skewness towards examination results in quantifying academic performance. Within this construct, the yardstick for evaluating an individual's knowledge reservoir, skills level and competence in performing a particular task is normally an examination. As such, Students Academic Performances are mostly judged through examinations. Consequently, examination is the metre used for assessing future social development, and this plays a determining role in determining students‟ Academic Performance.

David (2007) opined that academic performance involves the general mental capability to reason, solve problems, think abstractly, learn and understand new material through profiting from past experience, which in turn will be measured against the stated specific objectives. Performance denotes "attainment", which draws on a variety of mental processes, including memory, perception, thinking and reasoning (Fan, 2008). Morgan (2010) added that Academic Performance is an assessment strategy by which the evidence about students learning is gathered through students work on a performed task. There is no doubt that much is expected from our educational system in terms of preparing future citizens, workers, and leaders to perform better. David (2007) defined academic performance in three categories which are:

Cognitive Skills and Attitudes

Cognitive skills and attitudes include both basic cognitive abilities such as executive functioning, attention, memory, verbal comprehension and information processing, as well as attitudes and beliefs that influence academic performance such as motivation, self concept, satisfaction, and school connectedness. Studies used a range of measures to define and describe these constructs.

Academic Behaviours

Academic behaviours include a range of behaviours that may have an impact on students‟ academic performance. Common indicators include on-task behaviour,

organization, planning, attendance, scheduling and impulse control. Studies used a range of measures to define and describe these constructs.

Academic Achievement

Academic achievement includes standardized test scores in subject areas such as reading, math, and language arts; GPAs; classroom test scores; and other formal assessments. Therefore, Performance in school is evaluated in a number of ways. For regular grading, students demonstrate their knowledge by taking written and oral tests, performing presentations, turning in homework and participating in class activities and discussions. Teachers evaluate in the form of letter or number grades and side notes, to describe how well a student has done. At the state level, students are evaluated by their performance on standardized tests geared towards specific ages and based on a set of achievements students in each age group are expected to meet. Some factors that influences students‟ Academic Performance include:

Teaching Methods

The primary educational goal for teaching every subject is to teach students both theoretical and practical aspects of the subject (Ola, 2004). When teaching, there are assortments of styles and methods a teacher may choose from. These methods are ways of organizing and presenting learning experiences to children (Ubah, 2004). The style ranges from a direct teacher-centered approach, to an indirect more student-centered approach. As opined by Tunde (2005), the student-centered teaching method is more time consuming and requires more preparation by the teacher, however, the benefit to be gained from this method is definitely worth the extra time spent in developing the lessons. Teaching method is the first step to improving the level of students' performance.

Effect of Teachers' Qualification on Students' Academic Performance

The pattern of failure in financial accounting has however shown that the incidence appears to be higher in some schools than it is with other schools. A number of factors have been linked to the courses but more relevant is the issue of qualification of the teachers. This is more important because in the business of teaching and learning, teachers offer only what they know about the course; you cannot offer what you do not know. The qualification of teachers involved in teaching and learning has great roles in the academic performance of students. Generally, for students' performance to improve, the teacher's qualification has to improve as well. He should therefore undergo series of training in order to become comfortable and successful in teaching and using suitable methods. Ali (2013) examined the relationship between a teacher's academic qualifications and academic achievement of Senior Secondary school Students in Chemistry. The findings of the research revealed that there was a positive relationship between a teacher's academic qualifications and the students' academic achievement.

This cannot be done without substantial practice on the part of the teacher. What a teacher does or does not do, makes a whole lot of difference in whether or not students will learn effectively. Adesola (2005) found out that the level of available resource is indeed a plus to the teachers and goes to show the level of genuity and commitment of the teachers toward effective delivery of lesson. He also documents that a teacher's qualification accounted for approximately 40 to 60 percent of the variance in average of students' achievement in assessment. Akinsolu (2010) asserted that availability of qualified teachers influence the performance of students in schools. The teacher therefore holds the key to influencing students' academic performance.

Importance of Instructional Materials in Learning

Another important factor that influences students' performance is the instructional materials available for teaching and learning. Bandele (2003) noted that the importance of physical facilities cannot be relegated. Facilities like modern laboratories, libraries and classrooms are to be put in place in all our schools. Schools are established for the purpose of teaching and learning. Many educationists, ecologist and sociologist opined that a student's performance depends more on school quality, than home background. Karemera (2013) found that students' performance is significantly correlated with satisfaction with academic environment and service received. It is also more important that the teachers and learners are properly accommodated to facilitate the teaching and learning that go on there. Akinfolarin (2008) identified facilities as a major factor contributing to academic performance in the school's system. These include classroom furniture, recreational equipment among others. Favourable school condition could therefore enable many students to learn well and to get satisfaction from their learning.

Instructional materials irrespective of the subject they are used for as aids are always available in different forms. According to Olaitan and Agusiobo (2001), instructional materials are of four main types which include audio-visual aids, visual aids, audio aids and simulated devices. These materials are needed in schools for effective operations of the system and for the enhancement of teaching and learning in order to improve students' performance. Edwin (2011) opined that the right methods of teaching and instructional materials should be used in imparting knowledge. Also, teachers have to be motivated and evaluated in order for them to motivate and evaluate students academically so as to solve most of the problems faced by schools thereby increasing students' level of academic performance.

Review of Related Empirical Studies

Several research studies have been conducted on methods of teaching and learning financial accounting. Umar (2010) conducted an experimental study on the comparative analysis of exposition and inquiry methods of teaching and learning financial accounting. The design for the study was quasi experimental and lasted for two hours each week for five weeks. The population for the study comprised 187 senior secondary school II financial accounting students in eight private secondary schools in Zaria metropolis.

The researcher used eight school students for the random drawing exercise where each student was represented by the name of the school in the population sample. The instrument for the study were; Financial Accounting achievement test I (FAAT-1) which served as the pre-test and Financial Accounting evaluation test-2 (FAET-2) which served as the post-test. In order to ensure it is standard, all the test items were drawn from the question papers of WAEC and NECO. The procedure of data collection for test one (Financial Accounting Achievement Test) was administered to all the 43 students in the first week before treatment started. The pre-test scores served as a basis for comparing students' performance in financial accounting test before and after treatment. Exposition and inquiry methods of teaching were carried out for the period of five weeks.

The result showed that all the students performed better in the post-test than the pre-test. The study revealed that the differences between the pre-test and post-test in the mean performances of students in financial accounting was significant and not by chance. It is as a result of the treatment given to the students in form of instructional method used. The students were taught with inquiry teaching method (experimental group) and exposition teaching method (control group). The research studies are similar but different in terms of methods used in teaching Trading, Profit and Loss Accounts with the Position Statement.

The instruments used in the present study were FAAT-1 and FAET-2. The findings of the past study guided the researcher in carrying out the field experimental work.

Udoh (2002) carried out a study on effects of lecture period and automotive device on the performance of low achievers in introductory accounting in Ahmadu Bello University campuses, Zaria. The major objective of the study was to find out whether the morning or afternoon period as well as the use of automotive device were more conducive for the learning and teaching of accounting to low achiever. With focus to the research topic, six specific objectives were formulated and in line with the objectives, six research questions and six null hypotheses were postulated. The research design adopted was experimental design. The population for the study comprised all the 200 level business education undergraduates in ABU, Zaria and Federal College of Education, Kano. From the total population of 200 students, 80 students were selected as sample using stratified random sampling method. The instrument for data collection was pre and post-test-item. Questions for both tests were drawn from past question papers of WAEC where pre-test was objective and post test was theoretical.

Split-half method was used in testing for the reliability of the instruments and a reliability coefficient of 0.75 was obtainted. One way analysis of variance (ANOVA) was used in testing null hypotheses 1, 2 and 5 while Pearson‘s Product Moment Reliability (PPMR) along with t-test was used in testing null hypothesis 3, 4 and 5. All hypotheses were tested at 0.05 level of significance. The results of the study among others showed that good performance by low achievers in introductory accounting did not depend on lecture period and that the use of automotive device did not help students to perform better in introductory accounting. Based on the findings, it was concluded that other factors affecting learning apart from lecture period, can be put into place. One of the recommendations made was that

teachers should be able to apply series of teaching methods that could provide room for both fast and slow learners in teaching introductory accounting.

The present study is similar to Udoh's study in the following areas; the research design, instrument for data collection (pre-test and post-test items and questions) drawn from WAEC past question papers and both studies focused on students academic performances. Meanwhile, the present study differs from Udoh's study in the following areas; location for the present study is Kogi State while the location for the past study was Zaria, Kaduna State. Also, Udoh's study identified a particular method which could enhance students' performance in accounting, while the present study determined the method of teaching that enhanced students' performance in accounting.

A related research work was conducted by Magaji (2011) on Information Communication Technology and business education students' academic performance in accounting in Nigerian Federal Universities. The study involved all lecturers and 400 level accounting option students in business education in federal universities in Nigeria. The study adopted descriptive survey design with total target population of three hundred and sixty one. The whole population was used. Structured questionnaire was used as an instrument for data collection. Mean and Standard deviation were used for data analysis while PPMR was used to test relevant null hypotheses. The study revealed that business education students in Nigeria federal universities did not have the requisite skills and proficiency for operating ICT. Based on the research findings, it was recommended that ICT should be integrated into the curriculum of business education to enable students develop skills and be computer literate.

The present study is similar to Udoh's study in that both studies analyzed students' performance in accounting. They are also similar in method of data analysis, both studies adopted mean and standard deviation for data analysis. However, the present study differs from the study under review in the area of institutional level. The present study focused on

secondary school students while the past study focused on undergraduate business education students in universities. Also, the present study adopted field experiment design while the reviewed study adopted descriptive survey design. The population for the present study comprised both teachers and students of accounting study in secondary school and utilized FAAT as instrument for data collection while the reviewed study used a structured questionnaire as instrument for data collection. t-test and ANCOVA statistical method were used to test null hypotheses in the present study while the past study under review adopted PPMR in testing all hypotheses. Meanwhile, the study benefitted the current study in the area of literature review. However, Magaji (2011) did not indicate names and numbers of federal universities covered in the study. The present study indicated total number of public secondary schools offering Financial Accounting in Kogi State as at the time of the study.

Ogwunte (2016), studied factors which either promote or hinder effective teaching and learning include the teacher, the learner, subject matter and the environment. Ogwunte noted that the teacher's mastery of the subject matter, knowledge of teaching techniques and strategies, personality, use of language and employment of relevant instructional materials together with the knowledge of the learner affect his performance. Ogwunte (2016) furhter supported the effectiveness of learner-centered instructional method by stating that skill subjects can only be taught effectively with demonstration method. For instance, Muhammad, Bala and Ladu (2016), compared the effectiveness of demonstration and lecture methods in learning economics concepts. According to their findings, demonstration method was more effective than the lecture method. The finding of the study is in support of the finding of Ogwunte (2016) who reported that demonstration method was more effective in learning business subjects. This also shows that demonstration method was more effective than the lecture method.

Ernest (2010), findings revealed that teacher demonstration method was more effective in learning science subject in Esan, Edo state. Ernest also reported that female students performed better when demonstration method was used than their male counterparts. This finding is also in agreement with Fred (2010) findings, who reported that teacher demonstration method was more effective in learning chemistry. Koksal and Berberoglu (2014) in their study, "The Effect of Guided Discovery Approach on Students' Achievement in Science," found a significant effect of guided discovery on students' achievement. Their finding is consistent with Conway (2014) in the context of the United States. Conway Proceedings of the International Conference on Accounting Studies (ICAS) 2016 15-18 August 2016, Langkawi, Kedah, Malaysia reported that there is a statistically significant difference in the mean achievement scores of students that were exposed to guided discovery approach and that of those that were exposed to conventional approach. Cohen (2008), on the other hand, argued that no statistically significant difference existed in the mean achievement scores of students that were exposed to guided discovery approach and that of those that were exposed to conventional approach.

Akinbobola and Afolabi (2010) examined the effect of guided discovery approach on secondary school students' achievement in physics. Their findings indicated that guided discovery approach was effective in improving the secondary school students' achievement in physics. The achievement of students that were taught physics using guided discovery approach was significantly better than the achievement of students that were taught physics using demonstration and conventional teaching approaches. This is in agreement with the study of Hendricks (2013) in which guided discovery approach was found to be effective in improving students' achievement in mathematics in the United States.

Onaolapo (2015) researched on the influence of socratic and interactive methods of teaching financial accounting on performance of secondary school students in Katsina

Metropolis, Nigeria. Four objectives and four research questions with four related null hypotheses were formulated. The study was delimited to the use of two teaching methods. The population comprised SSII students, both male and female from eight public Senior Secondary Schools covering the four inspectorate divisions in Katsina State. The research design adopted was quasi-experiment design. Purposive Sampling Technique was used in the selection of schools for the experiment, while Hat and Drawn Technique was used for the selection of samples. Percentage was used in analyzing the bio-data of the respondents. Mean and standard deviation were used to answer the four research questions. Independent t-test was used to test null hypotheses one, two and three and Analysis of Variance (ANCOVA) and Post Hoc Multiple Comparison Test were used to test hypothesis four. All null hypotheses were tested at 0.05 level of significance.

The findings revealed, among others, that there was significant difference in the performances of secondary school students' taught financial accounting using socratic method and those taught using interactive method. It was concluded that one of the most effective methods of teaching financial accounting to achieve students' academic performance in secondary schools was the interactive method. Based on the findings, it was recommended, among others, that Teachers should intensify efforts in the use of interactive method in teaching financial accounting in secondary schools in Katsina State as this will enhance students' academic performance in the subject. Students should as well, be adequately involved in the teaching and learning process, hence, the need for Socratic Method. Oladapo's study is similar to the present study but different in terms of location, methods and objectives. Nevertheless, the findings of the past study served as guide to the researcher in carrying out the current research work.

Appraisal of Literature Reviewed

This chapter reviewed literature related to the study. The review highlighted the theoretical framework of financial accounting. Also, learning and teaching styles which of course differ from individual to individual were identified. It went further to highlight the objectives of the methods of teaching, general principles for effective teachers and the importance of effective teaching. This has to do with the ability of the teachers to select and use appropriate methods of teaching that would bring about the achievement of the stated objectives of the lesson/subject. Some teaching methods available to financial accounting teachers were identified in the review namely: demonstration method, problem-solving method, field-trip method, lecture method, socratic method and interactive method. Furthermore, the chapter discussed in detail the socratic method of teaching which allows the learners to use their previous knowledge to handle new problems and the demonstration teaching method where the teacher demonstrate to the students with the aim of achieving the objective of the lesson.

Finally, empirical studies related to the present study were reviewed. From the empirical studies, past researchers did not identify any particular teaching method which could enhance students' performance in financial accounting. Based on the literature reviewed, no study known to the researcher had been conducted on the effect of socratic and demonstration teaching approach on the secondary school students' achievement in financial accounting in Kogi State. Therefore, the current study closed this gap by finding out the effects of using the two teaching methods in teaching financial accounting and to determine the students' performance for each method in order to ascertain the most effective method.

CHAPTER THREE

RESEARCH METHODOLOGY

This chapter presents the method adopted in conducting the study. The chapter was discussed under the following sub-headings:

Research Design

Population of the Study

Sampling Size and Sampling Techniques

Instrument for Data Collection

Validity of the instrument

Reliability of the Instrument

Procedure for Data Collection

Method of Data Analysis

Research Design

This research was carried out using quasi-experimental design. Specifically, Pre-test and post-test non-equivalent control group design was used for the study. This design according to Olayiwola (2007) is the manipulation of independent variables, control of extraneous variables, the use of control and treatment groups and measurement of dependent variable with the use of statistical tools. The design suits the study because intact group was used in the study.

Population of the Study

The population of the study comprised all SS11 students from public senior secondary schools in the three senatorial districts offering financial accounting in Kogi State for

2018/2019 academic session. There were a total of 1864 students. The breakdown of the population of the study is as given in Table 1

Table 1: Population of the Study

Senatorial District	Number of Schools	Number of Students
Kogi East	32	453
Kogi West	41	691
Kogi Central	56	720
Total	**129**	**1864**

Source: Kogi State Teaching Service Commission (2018)

Sample and Sampling Techniques

The sample of the study was 146 students purposively selected from the three schools. This is based on the schools that offer accounting and those that have male and female students. The schools are Community Secondary School, Odeke, (East). Muslim Community Secondary School, Lokoja (West) and Government Day Secondary School, Ihima. (Central). From the three schools selected, one intact class each was used, giving a total of three intact classes. Simple random sampling was used to assign two intact classes to experimental groups and the remaining intact class to control group. The groups for the study were coded A ,B and C comprising two experimental classes and one control class. In order to give the schools equal chance of being in any group, the researcher wrote the names of the three schools on three pieces of paper which were folded and mixed thoroughly in a hat. These pieces of papers were shuffled after which it was picked for each group. Experimental class of group A consisted of 48(students 19 males and 29 females); experimental class of group B consisted of 51 students (24males and 27 females) and control class of group C consisted of 47 students (26 males and 21 females). From the three schools, a total number of 146 students were selected as given in Table 2.

Table 2 Sample Size of the Study

Name Of Schools	Number of Students		Total
	Male	Female	
Community Secondary School, Odeke	19	29	48
Muslim Community Secondary School, Lokoja	24	27	51
Government Secondary School, Ihima	26	21	47
Total	**69**	**77**	**146**

Source: Field Survey, 2018

Instrument for Data Collection

The instrument used for data collection was the Financial Accounting Achievement Test (FAAT), which was in two parts. Part one served as the pre-test while part two served as the post-test. In order to ensure good standard, all the test items were drawn from the past question papers of WAEC and NECO of 2012 to 2016. These past questions are already standardised by regulating bodies.

The instrument consisted of one essay question on final accounts of a sole trader and 20 objective questions with four options. The options were rearranged to avoid possibility of guessing. Each question carried 2marks for a total of 40 marks while the essay was scored 60 marks. The time allowed was 120 minutes. The scores served as basis for comparing students' performance in financial accounting test before and after treatment. The researcher

designed lesson plans towards effective teaching and to show the difference between the three teaching methods adopted in the research work.

Validity of the Instrument

Face and content validity of the measuring instrument was done by experts in business and entrepreneurship education from Kwara State University, Malete, and Salam University Lokoja, Kogi State. This was to check for relevance of the questions to the topic to be taught so as to avoid ambiguity and provide room for suggestions, advice, corrections and recommendations.

Reliability of the Instrument

The instrument was subjected to pilot study using test retest technique. It was administered on 20 randomly selected financial accounting students at Arigbede College, Lokoja, Kogi State. This was outside the sampled schools and had similar attributes and background with the targeted population for the research. The instrument was administered on the 20 Students within the two weeks of administration.

Data collected from the pilot study was subjected to statistical analysis to test the objective questions for the reliability coefficient. The result was computed and analyzed using Split-half method. The instrument was divided into two halves of odd and even numbers. The Spearman Rank Order Correlation Coefficient was used to calculate the reliability of one-half (odd numbers) and Spearman Brown formula was used to calculate the reliability estimate of 0.85 for the whole instrument. This reliability coefficient was positive and high, thus the instrument is reliable and stable. (See Appendix I)

Procedure for Data Collection

The researcher collected a letter of introduction from the Department of Business and Entrepreneurship Education, Kwara State University, Malete. This was used to introduce the

researcher to the principals of the schools while the financial account teachers introduced the researcher to the students. Data collection for the study was for five weeks. The researcher used the first week for introduction and administration of pre-test to the students. The researcher used part of the first week to commence teaching of trading accounting. The second and third week was used to teach profit or loss account with the adjustments on the account. Position Statement was taught in the fourth and some part of the fifth week. Socratic, demonstration and lecture instructional methods were used in the teaching process according to experimental and control groups. Towards the end of the fifth week, the researcher conducted post-test on all the groups.

In the process of using demonstration method, the researcher demonstrated how the items are posted to the various accounts that were expected to be prepared (trading, profit or loss account and position statement for the period) from the extracted books in a trail balance. In the socratic method, the researcher engaged the students in a question and answer approach to solve the problems of extracted books in a trail-balance to prepare (trading, profit and loss account and position statement of the account) with additional information. The students were enthusiastic in providing the solution till they reached a certain level of adjustment which none of them were able to provide solution to. They therefore sought for intervention of the researcher and the researcher provided answers to their quest. Thereafter, the researcher gave an assignment to the class after each method taught for further mastering and familiarization. The class was held twice a week for double period of 90 minutes. Teaching was carried out in accordance with the time allocated to financial accounting according to the selected schools' time-table.

Method of Data Analysis

The performance of pre-test and post-test for both the experimental group and control group was computed and compared for the study. Then, the mean and standard deviation

were computed and used for mean achievement score for the five research questions. Any mean between 50% and above indicated high performance, while any mean of below 50% indicated low performance. The standard deviation shows the variation in the performance of the students and how closely related they are to the mean. The t-test (test of mean differences) was used to test all the itemized null hypotheses at 0.05 level of significance. The t-test was used to show significant differences in the performance scores of the students before and after administration of the methods. Analysis of Co-variance (ANCOVA), was then used to test the null hypotheses.

Decision Rule: For the test of hypotheses, if the observed alpha level is equal or greater than the fixed alpha level, the hypothesis was rejected. If the observed alpha level is less than the fixed alpha level, the hypothesis was not rejected, meaning that there is no significant difference.

CHAPTER FOUR
PRESENTATION AND ANALYSIS OF DATA

This chapter presents the results and discussion of data analysis for the study. The presentations are organized according to research questions and null hypotheses that guided the study. They are presented under relevant headings as follows:

Analysis of Demographic Data

Analysis of Data to Answer the Research Questions

Test of Hypotheses

Summary of Major Findings

Discussion of findings

Analysis of Demographic Data

The demographic variables for the study are analyzed in Tables 3 and 4 as follows:

Table 3: Percentages Distribution of Students by Gender

Gender	Frequency	Percentage (%)
Male	69	47.3
Female	77	52.7
Total	**146**	**100.0**

Source: Field experiment, 2019

Table 3 reveals that there are 69 male students representing 47.3% used for the experimental study and 77 female students representing 52.7%. This indicates that female students are more in number than male students offering Financial Accounting in secondary schools used for the study.

Table 4: Percentages Distribution of Students According to the Grouping

Group	Frequency	Percentage (%)
Experimental group one	48	32.9
Experimental group two	51	34.9
Control group	47	32.2
Total	**146**	**100**

Source: Field experiment, 2019

Data in Table 4 reveal that there are 48 students representing 32.9% in experimental group one (Socratic method group), 51 students representing 34.9% in experimental group two (Demonstration method group) and 47 students representing 32.2% in control group. This indicates that there are more students in experimental group two, followed by experimental group one.

Analysis of Data to Answer the Research Questions

Data related to the research questions are analyzed and the results are presented in Table 5 to 9 as follows:

Research Question 1: What is the effect of treatment of socratic teaching method on students' academic performance in financial accounting in secondary schools in Kogi State?

Table 5: Mean and standard deviation of the effect of treatment of Socratic teaching method on students' academic performance in Financial Accounting

Group	Experimental Group (Socratic method)			Control Group (Lecture Method)		
	N	$\overline{X}$	**SD**	**N**	$\overline{X}$	**SD**
Pre-test	48	31.96	8.85	47	32.38	9.48
Post-test	48	50.00	10.3	47	48.81	8.64
Mean & SD Difference		18.04	1.45		16.43	0.84

Source: Field experiment, 2019

Data in Table 5 reveal that the treatment group taught financial accounting with socratic method had a mean score of 31.96 in the pre-test and mean score of 50.00 in the post-test with standard deviation of 8.85 and 10.3 for the pre-test and post-test, respectively, pre-test ($\overline{x}$ = 31.96; SD = 8.85), post-test ($\overline{x}$ = 50.00; SD = 10.3). The result gave a pre-test, post-test mean gain of the treatment group taught with Socratic method as 18.04. The low standard deviation difference (1.45) show that the scores of students in both pre-test and post-test are clustered around their respective mean scores. The lecture method has a mean score of 32.38 and standard deviation of 9.48 ($\overline{x}$ = 32.38; SD = 9.48) in the pre-test. There is a mean score of 48.81 and standard deviation of 8.64 ($\overline{x}$ = 48.81; SD = 8.64) in the post-test, giving a pre-test post-test mean gain in the control group taught financial accounting with lecture method to be 16.43. With this result, it is clear that socratic teaching method is effective in improving secondary school students' academic performance in financial accounting. The socratic group did perform better than the lecture method group.

Research Question 2: What is the effect of treatment of demonstration teaching method on students' academic performance, in financial accounting in secondary schools in Kogi State?

Table 6: Mean and standard deviation of the effect of treatment of demonstration teaching method on students' academic performance in Financial Accounting

Group	Experimental Group (Demonstration method)			Control Group (Lecture Method)		
	N	$\overline{X}$	SD	N	$\overline{X}$	SD
Pre-test	51	34.08	9.37	47	32.38	9.48
Post-test	51	60.16	10.3	47	48.81	8.64
Mean & SD Difference		26.08	0.93		16.43	0.84

Source: Field experiment, 2019

Data in Table 6 reveal that the treatment group taught financial accounting with demonstration method has a mean score of 34.08 in the pretest and a mean score of 60.16 in the post-test with standard deviation of 9.37 and 10.3 for the pre-test and post-test, respectively, pre-test ($\overline{x}$ = 34.08; SD = 9.37), post-test ($\overline{x}$ = 60.16; SD = 10.3). The result gives a pre-test and post-test mean gain of the treatment group taught with demonstration method to be 26.08. The low standard deviation difference (0.93) shows that the scores of students in both the pre-test and post-test are clustered around their respective mean scores. The lecture method has a mean score of 32.38 and standard deviation of 9.48 ($\overline{x}$ = 32.38; SD = 9.48) in the pretest. It has a mean score of 48.81 and standard deviation of 8.64 ($\overline{x}$ = 48.81; SD = 8.64) in the post test, giving a pre-test post-test mean gain in the control group taught financial accounting with lecture method to be 16.43. With this result, it is clear that demonstration teaching method is effective in improving secondary school students' academic performance in financial accounting. The demonstration group did perform better than the Lecture method group.

Research Question 3: What is the difference between the performances of students taught financial accounting using socratic and demonstration teaching methods in secondary schools in Kogi State?

Table 7: Mean and standard deviation on the difference between the performances of students taught Financial Accounting using Socratic and Demonstration teaching methods

Group	**N**	$\overline{X}$	**SD**
Socratic	48	50.00	10.3
Demonstration	51	60.16	10.3

Source: Field experiment, 2018

Data presented in Table 7 reveal that treatment group taught financial accounting with socratic teaching method has post-test mean score of 50.00 and standard deviation of 10.3 ($\overline{X}$ = 50.00; SD = 10.3). Treatment group taught financial accounting with demonstration method had a post test mean score of 60.16 and standard deviation of 10.3 ($\overline{X}$ = 60.16; SD = 10.3). The Table reveals that the participants in treatment group two (demonstration method) performed better than their counterparts in socratic method because they have the highest post mean score (mean 60.16). The implication here is that demonstration method is the most effective method of teaching financial accounting in secondary schools.

Research Question 4: What is the effect of gender on the academic performance of students taught financial accounting with socratic teaching method in secondary schools in Kogi State?

Table 8: Mean of post-test of male and female students taught Financial Accounting with Socratic teaching method in secondary schools

Gender	N	Socratic Method	
		$\overline{X}$	SD
Male	19	33.74	7.77
Female	29	30.79	9.44
Mean & SD difference		2.95	1.67

Source: Field experiment, 2019

Data presented in Table 8 shows that male students taught financial accounting with socratic method have mean score of 33.74 and standard deviation of 7.77 ($\overline{X}$ = 33.74; SD = 7.77). Female students taught financial accounting with Socratic method have a mean score of 30.79 and standard deviation of 9.44 ($\overline{X}$ = 30.79; SD = 9.44). This result shows that male students taught financial accounting with Socratic method have higher mean score than female students ($\overline{X}_{male}$ = 33.74; $\overline{X}_{female}$ = 30.79). Thus, there is an effect attributed to gender on academic performance of students taught financial accounting using socratic teaching method.

Research Question 5: What is the effect of gender on the academic performance of students taught Financial Accounting with Demonstration teaching method in secondary schools in Kogi State.

Table 9: Mean of post-test of male and female students taught financial accounting with Demonstration teaching method in secondary schools

Gender	N	Socratic Method	
		$\bar{X}$	SD
Male	24	35.75	9.07
Female	27	32.59	9.55
Mean & SD difference		3.16	0.48

Source: Field experiment, 2019

Data in Table 9 show that male students taught financial accounting with demonstration method have mean score of 35.75 and standard deviation of 9.07 ($\bar{X}$ = 35.75; SD = 9.07). Female students taught financial accounting with demonstration method have mean score of 32.59 and standard deviation of 9.55 ($\bar{X}$ = 32.59; SD = 9.55). The results show that male students taught financial accounting with demonstration method have higher mean score than female students ($\bar{X}_{male}$ = 35.75; $\bar{X}_{female}$ = 32.59). Thus, there is an effect attributed to gender on academic performance of students taught financial accounting using demonstration method.

Test of Hypotheses

The null hypotheses for the study were tested using Analysis of Covariance (ANCOVA) at 0.05 level of significance and the summaries are presented in Tables 10:

H_{01}: There is no significant treatment effect of Socratic method of teaching on the academic performance of students in financial accounting in secondary schools in Kogi State.

Table 10: Summary of Analysis of Covariance (ANCOVA) for Test of Significance of Socratic treatments effect on academic performance of students in Financial Accounting

Source	Sum of Squares	Df	Mean Square	F	Sig.	Partial Eta Squared
Covariate	2595.855a	2	1297.928	20.527	.000	.309
Intercept	6723.123	1	6723.123	106.329	.000	.536
Treatment	2562.143	1	2562.143	40.521	.000	.306
Group	48.843	1	48.843	.772	.382	.008
Error	5817.134	92	63.230			
Total	240346.000	95				
Corrected Total	8412.989	94				

a. R Squared = .309 (Adjusted R Squared = .294)

Significant @ sig<0.05

Data presented in Table 10 show F-calculated values for socratic method of teaching on the academic performance of students in financial accounting in secondary schools. The Table shows that there is a significant treatment effect of socratic method on the academic performance of students in financial accounting ($F_{(92,1)} = 40.521$; $p<0.05$; $\eta^2 = 0.306$). Thus, the null hypothesis that states that there is no significant treatment effect of socratic method of teaching on the academic performance of students in financial accounting in secondary schools in Kogi State is rejected. This implies that the treatment given to the students produce a significant improvement on their academic performance. This also shows that socratic method of teaching has a significant effect on academic performance of students in financial accounting in secondary schools.

Table 11: Estimated marginal means of both the treatment and control groups

Groups	Mean	Std. Error
Socratic method (treatment)	50.120	1.148
Lecture (control)	48.686	1.160

Table 11 shows estimated marginal means for the two groups, (that is the adjusted mean after the covariance). The Table reveals that the participants in treatment group (socratic) performed better than their counterparts in control group because they have the highest adjusted post mean score (mean 50.120). This is followed by participants in the control group (mean = 48.686). The implication here is that socratic teaching method is effective for improving the academic performance of students in financial accounting in secondary schools.

H_{02}: There is no significant treatment effect of demonstration method of teaching on the academic performance of students in financial accounting in secondary schools in Kogi State.

Table 12: Summary of Analysis of Covariance (ANCOVA) for Test of Significance of demonstration treatments effect on academic performance of students in Financial Accounting

Source	Sum of Squares	Df	Mean Square	F	Sig.	Partial Eta Squared
Covariate	7076.358a	2	3538.179	47.870	.000	.502
Intercept	7300.599	1	7300.599	98.774	.000	.510
Treatment	3926.380	1	3926.380	53.122	.000	.359
Group	2522.928	1	2522.928	34.134	.000	.264
Error	7021.642	95	73.912			
Total	307476.000	98				
Corrected Total	14098.000	97				

a. R Squared = .502 (Adjusted R Squared = .491)

Significant @ sig<0.05

Data in Table 12 show F-calculated values for demonstration method of teaching on the academic performance of students in financial accounting in secondary schools. The

Table shows that there is a significant treatment effect of demonstration method on the academic performance of students in financial accounting ($F_{(95,1)}$ = 53.122; $p<0.05$; η^2 = 0.359). Thus, the null hypothesis that states that there is no significant treatment effect of demonstration method of teaching on the academic performance of students in financial accounting in secondary schools in Kogi State is rejected. This implies that the treatment given to the students produced a significant improvement on their academic performance. It also shows that demonstration method of teaching has significant effect on academic performance of students in financial accounting in secondary schools.

Table 13: Estimated marginal means of both the treatment and control groups

Groups	Mean	Std. Error
Demonstration method (treatment)	59.605	1.206
Lecture (control)	49.407	1.257

Table 13 shows the estimated marginal means for the two groups, that is the adjusted mean after the covariance. The table reveals that the participants in treatment group (demonstration) performed better than their counterparts in control group because they have the highest adjusted post mean score (mean 59.605). This is followed by the participants in the control group (mean = 49.407). The implication here is that demonstration-teaching method is effective for improving the academic performance of students in financial accounting in secondary schools.

H_{03}: There is no significant gender effect on the academic performance mean score of students taught financial accounting with socratic teaching method in secondary schools in Kogi State.

Table 14: Summary of Analysis of Covariance (ANCOVA) for test of significance of gender effect on academic performance of students taught financial accounting using Socratic method

Source	Sum of Squares	Df	Mean Square	F	Sig.	Partial Eta Squared
Covariate	2705.020	2	1352.510	21.800	.000	.322
Intercept	6911.651	1	6911.651	111.401	.000	.548
Pretest	2278.342	1	2278.342	36.722	.000	.285
Gender	158.008	1	158.008	2.547	.114	.027
Error	5707.969	92	62.043			
Total	240346.000	95				
Corrected Total	8412.989	94				

a. R Squared = .322 (Adjusted R Squared = .307)

Significant @ sig<0.05

Table 14 shows F-calculated values for gender effect of treatments on students' academic performance in financial accounting. The Table shows that there is no significant gender effect on the academic performance of students taught financial accounting using socratic method ($F_{(92,1)}$ = 2.547; p>0.05; η^2 = 0.027). Thus, the null hypothesis which stated that there is no significant gender effects on the academic performance mean score of students taught financial accounting with socratic teaching method in secondary schools in Kogi State is not rejected. This implies that gender has no effect on the academic performance of students in financial accounting. This also means that male and female students performed alike.

H_{04}: There is no significant gender effect on the academic performance mean score of students taught financial accounting with demonstration teaching method in secondary schools in Kogi State.

Table 15: Summary of Analysis of Covariance (ANCOVA) for test of significance of gender effect on academic performance of students taught financial accounting using demonstration method

Source	Sum of Squares	Df	Mean Square	F	Sig.	Partial Eta Squared
Covariate	4789.408	2	2394.704	24.439	.000	.340
Intercept	6926.120	1	6926.120	70.685	.000	.427
Pretest	4127.841	1	4127.841	42.127	.000	.307
Gender	235.978	1	235.978	2.408	.124	.025
Error	9308.592	95	97.985			
Total	307476.000	98				
Corrected Total	14098.000	97				

a. R Squared = .322 (Adjusted R Squared = .307)

Significant @ sig<0.05

Data in Table 15 show F-calculated values for gender effect of treatments on students' academic performance in financial accounting. The Table shows that there is no significant gender effect on the academic performance of students taught financial accounting using demonstration method ($F_{(95,1)}$ = 2.408; p>0.05; η^2 = 0.025). Thus, the null hypothesis which stated that there is no significant gender effect on the academic performance mean score of students taught financial accounting with demonstration teaching method in secondary schools in Kogi State was not rejected. This implied that gender has no effect on the academic performance of students in financial accounting. This also means that male and female students performed alike.

H_{05}: There is no significant interaction effect of gender and treatments on the academic performance of students in secondary schools in Kogi State.

Table 16: Summary of Analysis of Covariance (ANCOVA) for Test of Significance of Three Effects: Treatments, Gender and Interaction Effect of Treatments and Gender on academic performance of students in financial accounting

Source	Sum of Squares	Df	Mean Square	F	Sig.	Partial Eta Squared
Covariate	4789.408	2	2394.704	24.439	.000	.340
Intercept	6926.120	1	6926.120	70.685	.000	.427
Treatment	2310.103	2	1155.052	14.779	.000	.307
Gender	235.978	1	235.978	2.408	.124	.025
Treatment * gender	43.053	2	21.527	.345	.320	.015
Error	9308.592	95	78.154			
Total	307476.000	98				
Corrected Total	14098.000	97				

a. R Squared = .322 (Adjusted R Squared = .307)

Source: Field survey, 2019

Data in table 16 show F-calculated values for three effects: treatment, gender, and interaction effects on students' academic performance in financial accounting. The Table shows that there is no significant effect of gender and treatment on academic performance of students in financial accounting ($F_{(2,97)} = 0.345$; $p>0.05$; $\eta^2 = 0.015$). Thus, the null hypothesis that stated that there is no significant interaction effect of gender and treatments on the academic performance of students in secondary schools in Kogi State is not rejected. This implies that the interaction of gender and treatment has no effect on the academic performance of students in financial accounting. This also means that the effects observed are due to the main treatment given to students.

Summary of the Major Findings

The following are the major findings of the study:

1. Socratic teaching method is effective in improving secondary school students' academic performance in financial accounting. Pre-test ($\bar{X}$ = 31.96; SD = 8.85), Post-test ($\bar{X}$ = 50.00; SD = 10.3)
2. Demonstration teaching method is effective in improving secondary school students' academic performance in financial accounting. Pre-test ($\bar{X}$ = 34.08; SD = 9.37), post-test ($\bar{X}$ = 60.16; SD = 10.3).
3. Demonstration teaching method is the most effective method of teaching financial accounting in secondary school.
4. Male students taught financial accounting with socratic method have higher mean score than female students ($\bar{X}_{male}$ = 33.74; $\bar{X}_{female}$ = 30.79).
5. Male students taught financial accounting with demonstration method have higher mean score than female students ($\bar{X}_{male}$ = 35.75; $\bar{X}_{female}$ = 32.59).
6. There was significant treatment effect of Socratic method of teaching on the academic performance of students in financial accounting in secondary schools ($F_{(92,1)}$ = 40.521; $p<0.05$; η^2 = 0.306)
7. There was significant treatment effect of demonstration method on the academic performance of students in financial accounting ($F_{(95,1)}$ = 53.122; $p<0.05$; η^2 = 0.359)
8. There was no significant gender effect on the academic performance of students taught financial accounting using socratic method ($F_{(92,1)}$ = 2.547; $p>0.05$; η^2 = 0.027).
9. There was no significant gender effect on the academic performance of students taught financial accounting using demonstration method ($F_{(95,1)}$ = 2.408; $p>0.05$; η^2 = 0.025).

10. There was no significant effects of gender and treatment on academic performance of students in financial accounting ($F_{(2,97)} = 0.345$; $p>0.05$; $\eta^2 = 0.015$)

Discussion of Findings

The study found out that socratic method of teaching financial accounting has significant effect on students' performance in financial accounting. This means that socratic method of teaching financial accounting is believed to be an effective teaching technique if executed effectively. This finding supports the earlier findings of Umoru and Haruna (2018) which postulated that socratic method is effective and effort should be intensified by teachers to aggressively adopt Socratic method in teaching financial accounting.

The study revealed that the most effective method of teaching financial accounting in secondary schools in Kogi state is demonstration teaching method. This is in the order of their effectiveness on the performance of students taught financial accounting using the three methods. The implication of this is that demonstration method has more significant effect on students' academic performance in financial accounting than other methods of teaching used in the study. This is in agreement with the study of Bibian (2015) which revealed that students taught with demonstration teaching methods are likely to perform better than those taught using other teaching methods. In the same vein, the work of Ogwunte (2016), supported that skill subjects can be taught effectively with demonstration teaching method. Ernest (2010) also found that, demonstration method was effective. Ernest reported that students performed better and teachers were encouraged to use more of demonstration teaching method. Demonstration method is one of the teacher's greatest assets in arriving at fundamental skills and practice in a very short time.

The study also showed that lecture method was less effective in teaching and learning of financial accounting among secondary school students in Kogi State among other methods

used in the study. This is because the teacher dominates the class during teaching and learning with little or no contribution from the students. The finding was in agreement with the findings of Umoru and Haruna (2018) which revealed that if lecture method is predominantly used in teaching financial accounting it will not be as effective as other methods.

The hypothesis sought to investigate if there was significant gender effect on academic performance of students in financial accounting in secondary schools in Kogi State. The result revealed that there was no significant gender effect on academic performance of students in financial accounting in secondary schools in Kogi State. This implies that the treatment favoured both male and female students by increasing their academic achievement without any gender discrimination. The findings were consistent with the previous research work of Josiah and Adejoke (2014) who reported that students do not differ significantly in their subjective task values towards accounting as a subject area irrespective of their gender.

Demonstration teaching method is more effective than socratic and lecture method when compared with the performance of students taught financial accounting in secondary schools. The students who were exposed to demonstration teaching method significantly outperformed their counterparts, who were exposed to the conventional approach. Based on Ernest (2010), findings and position revealed that teachers who wish to enhance their students understanding should use more of demonstration method than lecture method. This is in line with the study of Okpeh (2014), which revealed that students perform better when they receive new methods of teaching than the conventional ones.

The study revealed that the performance of male financial accounting students was higher than the performance of female financial accounting students ($\overline{X}_{male} = 35.75$; $\overline{X}_{female} = 32.59$). This implies that significant difference existed in the mean scores of male students (35.75) and female students (32.59) in financial accounting thus, male students perform better

than female students in financial accounting. This finding is in line with the findings of Adigun, Onihunwa, Irunokhai, Sada, and Adesina (2015), Udoukpong, Emah and Umoren (2012) and Eshetu (2015) that male students performed better than their female counterparts. However, the findings contradict that of Salami (2013) who found that females perform better than the males in their academic performance.

The study also revealed that high percentage of the students had higher score in the post-test than the pre-test. The study clearly showed that the pre-test and post-test differences in the mean performance of students in financial accounting were significant. This was in agreement with the findings of Umar (2010), which revealed that the significant difference in the mean score of pre-test and post-test of financial accounting students was not by chance but as a result of the treatment given to the students in form of instructional method used.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter presents the summary, conclusion and recommendations based on data analyzed and results presented in chapter four. Recommendations were made for further studies.

Summary of the Study

The study was conducted to determine the effects of socratic and demonstration methods of teaching on students' performances in financial accounting in secondary schools in Kogi State. In order to achieve the purpose of the study, five specific purposes were raised which included; to determine the effect of treatment of socratic teaching method on students' academic performance in financial accounting in secondary schools in Kogi State; to determine the effect of treatment of demonstration teaching method on students' academic performance in financial accounting in secondary schools in Kogi State; to determine the effects of gender on students' academic performance in financial accounting in secondary school in Kogi State; and to determine the interaction effect of gender and treatment on the academic performance of students in secondary schools in Kogi State. In line with these purposes, five research questions were raised while research hypotheses were tested at 0.05 level of significance.

Quasi-experimental research design was used for the study. A total of 1,864 students formed the population. A sample size of 146 students was selected from the three schools that were purposively selected from the east, west and central senatorial districts of Kogi State. One intact class each was used, giving a total of three intact classes. Simple random sampling was used to assign two intact classes to experimental groups and the remaining intact class to a control group. Structured instrument; Financial Accounting Achievement Test (FAAT) was used to gather data from the respondents. Data collected from students were statistically

analyzed using mean, standard deviation and standard error for the research questions. The null hypotheses were analyzed using analysis of covariance ANCOVA at 0.05 level of significance. Some findings of the study include;

(a) Secondary school students in Kogi State improved in their academic performance in financial accounting after being taught with socatic teaching method.

(b) Demonstration method has the most significant effect on students' academic performance in financial accounting among secondary school students in Kogi State.

(c) Lecture method has little effect on students' performance in financial accounting compared to other methods used in the study.

(d) There was a significant treatment effect of socratic and demonstration methods on the academic performance of students in financial accounting among secondary school students in Kogi State.

(e) Male students taught financial accounting with socratic and demonstration methods had higher mean score than female counterparts among secondary schools in Kogi State.

(f) There was no significant effect of gender on academic performance of students in financial accounting among secondary schools in Kogi State.

Conclusion

Based on the analyses of data collected, the study revealed that there was significant difference in students' performance when taught financial accounting using socratic teaching method, demonstration teaching method and lecture teaching method, with demonstration method having the highest mean score. It is therefore concluded that the instructional efficacy of demonstration teaching method over other methods like socratic and lecture methods cannot be over emphasized. This is because students' academic performance improved after teaching and learning using demonstration teaching method. Students in demonstration

teaching method became more enthusiastic and even desired to continue with the study after completion of the period, unlike the other methods.

Recommendations

Based on the findings of the study, the following recommendations are made:

1. Demonstration teaching method was found to be very effective, it is therefore recommended that teachers should be encouraged to use of this method in teaching financial accounting in Secondary Schools in Kogi State.
2. The use of socratic teaching method by teachers should be combined with demonstration method, so as to bridge the gap in the teaching and learning process.
3. Female financial accounting students should be motivated to put in their best in order to perform well like their male counterparts.
4. Relevant and suitable workbooks and textbooks written on demonstration teaching methods should be made available to teachers by school authorities because these methods might fail without the provision of instructional materials.
5. Professional bodies such as Association of Business Educators of Nigeria (ABEN), and examination bodies such as National Business and Technical Education Board (NABTEB), West African Examinations Council (WAEC) and National Exam inations Council (NECO) should organize seminars, workshops and in-house training for teachers and textbook authors on the use of learner-centered instructional methods in teaching financial accounting.
6. School Principals should give financial accounting teachers the opportunity to attend in-service training, workshops, seminars and conferences that are organised by relevant authorities to update their knowledge in appropriate selection of teaching methods for better performance of students in financial accounting.

Suggestions for Further Study

1. Similar study can be conducted on effects of inquiry and assignment teaching methods on the academic performance of financial accounting students in secondary schools in Kogi State, to serve as a basis for comparison of the findings of the study.

2. Researchers should make effort to carry out similar research in other post-primary institutions and at tertiary level in other geo-political zones of Nigeria, to serve as further comparison and confirmation of the findings of this research work.

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APPENDIX A

Titus Amodu Umoru, PhD, (FABEN)
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The University for Community Development
P.M.B. 1530, Ilorin, Kwara State, Nigeria

Ref:..... Date:..... 30/04/2018

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.....

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Dear Sir/Madam

LETTER OF INTRODUCTION: SOLOMON OLUBO

This is to introduce SOLOMON, Olubo (with matriculation number 16/27/MBE021) as a student of the Department of Business and Entrepreneurship Education, Kwara State University, Malete.

He is working on MSc Research with the topic: "Effects of Socratic and Demonstration Methods of Teaching on Students' Academic Performance in Financial Accounting in Secondary Schools in Kogi State" and needs some information to facilitate his research work.

Please attend to him.

Thank you.

Associate Professor T.A. Umoru
Head of Department

APPENDIX B

Department of Business and Entrepreneurship Education,

College of Education,

Kwara State University, Malete.

Date…….

…….

…….

…….

Dear Sir,

REQUEST FOR FACE AND CONTENT VALIDATION OF RESEARCH INSTRUMENT

I am a postgraduate student of Business Education in the Department of Business and Entrepreneurship Education, Kwara State University, Malete. I am presently carrying out a research on "Effects of Socratic and Demonstration Methods of Teaching on Students' Academic Performance in Financial Accounting in Secondary Schools in Kogi State".

I sincerely hope you will consent to carry out face and content validation of the attached draft copies of (FAAT and Lesson Plans) as your validation will be useful in this research which is purely for academic purpose.

Thanks for your cooperation

Yours faithfully,

Solomon, OLUBO
Researcher

APPENDIX C

Department of Business and Entrepreneurship Education,

College of Education,

Kwara State University, Malete.

Date…….

……....

……

……

Dear Sir,

COMFIRMATION OF FACE AND CONTENT VALIDATION OF RESEARCH INSTRUMENT

Your letter on the above mentioned subject matter refers. I …… of the Department of …… Kwara State University Malete, hereby certified that I carried out face and content validity of the attached instrument on "Effects of Socratic and Demonstration Methods of Teaching on Students' Academic Performance in Financial Accounting in Secondary Schools in Kogi State"

Thanks

Yours faithfully,

Dr. J. S. Mamman

Research Instrument Validator

APPENDIX D

INTRODUCTION: Answer all question in Sections A and B

TIME: 120 Minutes

Section A

Gender

Male [ ]

Female [ ]

Age (in years)

13 – 15 [ ]

16 – 18 [ ]

19 – 21 [ ]

SECTION B

Objectives Questions

Instruction; Indicate the answer by ticking the correct option

1. When provision is made for doubtful debt, the accounting entries are ;
   (a) debit Profit and loss account; credit provision for doubtful debt account
   (b) debit debtors account; credit trading account
   (c) debit Profit and loss account; credit sales account
   (d) debit trading account; credit debtors account
2. Prepayment is treated in the Position Statement of a firm as a
   (a) fixed asset. (b) long-term liability. (c) current asset. (d) current liability
3. Which of the following is a trading account item?
   (a) discount allowed
   (b) discount received
   (c) carriage outwards
   (d) carriage inward
4. Rent accured in 2009 was N140. In 2010, N900 was paid while N160 was outstanding. Rent for 2010 was
   (a) N1,200
   (b) N1,060

(c) N920

(d) N880

5. The Capital of a sole trader changes as a result of
   (a) Paying wages by cash
   (b) Equipment purchased by cheque
   (c) Drawing by cheque
   (d) Purchase of credit
6. Which of the following is determined in the Trading Account?
   (a) Factory overhead
   (b) Cost of goods sold
   (c) Prime cost
   (d) Net profit
7. A statement showing a trader's financial position as at a particular date is a/an
   (a) Trading account
   (b) Profit and loss account
   (c) Position Statement
   (d) Appropriation account
8. The cost of carriage inward is classified as
   (a) A selling and distribution expenses
   (b) Administrative expenses
   (c) A trading expense
   (d) A finance expenses

9. In preparing profit and loss account, a decrease in provision for doubtful debts accounts is treated as

(a) Current liability

(b) Expense

(c) Income

(d) Current assets

Use the following information to answer question 10-12

	1/7/2014	30/6/2015
	N	N
Stock	1,460	4,200

Motor van	3,600	3,200
Creditors	600	700

Drawings during the year amounted to N1,500

10. Opening capital is
    (a) N5,660
    (b) N5,060
    (c) N4,460
    (d) N2,960
11. Closing capital is
    (a) N8,100
    (b) N7,400
    (c) N6,700
    (d) N5,200
12. Net profit for the year is

(a) N12,260
(b) N3,740
(c) N6,700
(d) N5,200

13. The accounting equation states that……..

(a) C = A + L
(b) L = A + C
(c) A =C + L
(d) A = L - C

14. Which of the following defines the function of book-keeping -------

(a) it breaks every business transaction into debit and credit
(b) it classifies business transactions into appropriate books of account
(c) it groups cash and credit transactions together
(d) it tests the accuracy of double entry principles in the ledger

15. After recording the business of a sole trader from the original documents and extraction of the trial balance then comes the preparation of……..account as the first step.

(a) appropriation
(b) profit loss
(c) trading
(d) company

16. The term depreciation‘ means the……. of an asset
(a) life span
(b) reduction in value
(c) scrap value
(d) increase in cost
17. Which of the following is correct of cost of sales……..
(a) opening stock + purchases - returns inwards
(b) opening stock + purchases – closing stock
(c) opening stock – purchases - closing stock
(d) opening stock+ sales + closing stock

18. Account payable is classified as a
(a) Prepayment
(b) Provision
(c) Current liability
(d) long-term liability

19. Which of the following items is not treated in the profit and loss account?
(a) Office expenses
(b) Salaries and allowances
(c) Carriage inwards
(d) Discount allowed

20. Which of the following fixed assets is not depreciable?

(a) Building

(b) Tools

(c) Land

(d) Furniture

THEORY QUESTION

The following trial balance was extracted from the books of Bola Enterprises for the year ended 30th June, 2017.

	Debit	Credit
Capital		120,000
Stock 1/7/2016	18,200	
Purchases and Slaes	178,000	280,000
Returns	3,400	1,700
Discounts	1,320	1,560
Debtors and Creditors	32,000	24,600
Carriage outwards	4,250	
Rent and rates	7,480	
Wages and Salaries	17,740	
Machinery at cost	150,000	
Provision for depreciation (Machinery)		30,000
Provision for bad debt		7,200
Bad debts	1,060	
General office expenses	3,890	
Cash at bank	47,720	
	465,060	465,060

Additional information:

(a) Stock as at 30/06/17 was valued at N16,700

(b) The proprietor had withdrawn goods worth N5,600. This has not been reflected in the books.

(c) Wages of N2,260 is owed while rent of N1,400 had been paid.

(d) Provision for bad debt is to be reduced to N6,000
(e) Provision for depreciation of machinery at 20%reducing balance.

You are required to prepare trading profit and loss account for the year ended 30th June, 2017.

APPENDIX E

Test Marking Scheme

Each question carries two (2) marks = 40 Marks

1. B – debit debtors account; credit trading account
2. C - current asset
3. D - carriage inward
4. C - N920
5. C - Drawing by cheque
6. B - Cost of goods sold
7. C - Position Statement
8. A - A selling and distribution expenses
9. C – Income
10. C - N4,460
11. C - N6,700
12. B - N3,740
13. C - A =C + L
14. B - it classifies business transactions into appropriate books of account
15. C – trading
16. B - reduction in value
17. B - opening stock + purchases – closing stock
18. C - Current liability
19. C - Carriage inwards
20. C - Land

Bola Enterprises
Trading, Profit and Loss Account for the year ended 30th June, 2017

Opening stock		18,200	Sales	280,000
Add: Purchases	178,000		Less: Returns	3,400
Less:drawings	5,600			
	172,400			
Less: Returns	1,700	170,700		
		188,900		
Closing stock		16,700		
		172,200		
Gross Profit		104,400		
		276,600		276,600
Discount allowed		1,320	Gross profit	104,400
Carriage outwards		4,250	Discounts received	1,560
Rent and rates		6,030	Provision for bad debt	1,200
Wages and salaries		20,000		
Bad debts		1, 060		
General office expenses		3,890		
Prov. for depreciation (mach.)		24,000		
Net profit		46,560		
		107,160		107,160

APPENDIX F

LESSON PLAN (SOCRATIC TEACHING METHOD) ONE

Teacher: Solomon Olubo

Reg. Number 16/27/ MBE021

Name of School: Community Secondary School, Odeke, Kogi State.

Level: S.S II Commercial

Date: 11th July, 2018.

Day: Wednesday

Duration: Double Period 90 Minutes.

Gender: Male and Female.

No, of Students: 48 Students.

Subject: Financial Accounting.

Topic: Final Accounts of a Sole Trader

General Objectives: To teach the students how to prepare trading, profit and loss account.

Behavioural objectives: By the end of this lesson the students should be able to

a. define the trading profit and loss account.

b. identify items under profit and loss account and

c. prepare a profit and loss account.

Instructional Method: Socratic Teaching Method

Instructional materials: Essential Financial Accounting for Senior Secondary Schools.

Step One:	The teacher asks the students one after the other this question.
Question:	What is profit/loss account?
Answer:	Students responded based on their level of knowledge on the topic.
Teacher:	The teacher reacted to their responses by writing on the board and made correction where necessary. Thereafter, defines trading account as the account prepared to show the gross profit/loss of a business.
Step Two:	The teacher further posed another question to the class.
Question:	Mention the terminologies in trading, profit/loss account.
Answer:	Some of the students' responses were correct while others gave wrong answers.
Teacher:	The teacher reacted to their responses by writing on the board terminologies in trading, profit and loss account such as, carriage inwards/outwards, cost of goods available for sale, cost of goods sold, gross profit/loss, sales and purchases.
Step Four:	The teacher gave an illustration exercise.
Question:	Question was given to the class on trading, profit/loss account.
Answer:	Students responded to this by giving the correct figures.
Teacher:	The teacher reacted to their responses by writing on the board and post correctly while corrections were made where necessary.
Summary:	The teacher summarizes the lesson by laying more emphasis on the meaning of trading account, the items found in trading account and procedure involved before arriving at the gross profit/loss.
Evaluation:	The teacher asks the students the following questions: 1. Define opening stock.

2. Identify trading account entries.

3. What is the difference between gross profit and net profit?

LESSON PLAN (SOCRATIC TEACHING METHOD) TWO

Teacher: Solomon Olubo

Reg. Number 16/27/ MBE021

Name of School: Community Secondary School, Odeke, Kogi State.

Level: S.S II Commercial

Date: 22nd July, 2018.

Day: Wednesday

Duration: 45 Minutes.

Gender: Male and Female.

No, of Students: 48 Students.

Subject: Financial Accounting.

Topic: Position Statement

General Objectives: To teach the students how to prepare Position Statement

Behavioural objectives: At the end of the lesson students should be able to explain the meaning of Position Statement, mention some items in a Position Statement and prepare a Position Statement.

Instructional Method: Socratic Teaching Method

Instructional materials: Essential Financial Accounting for Senior Secondary Schools.

Step One: The teacher asks the students one after the other this question.

Question: What is a Position Statement?

Answer: Students responded base on their level of knowledge on the topic.

Teacher: The teacher reacted to their responses by writing on the board and makes correction where necessary. Thereafter, the teacher defines Position Statement as the statement that shows the assets and liabilities of a business at a particular period.

Step Two: The teacher further posed another question to the class.

Question: Explain the meaning of asset and liabilities.

Answer: Some of the students' responses were correct while others gave wrong answers.

Teacher: The teacher reacted to their responses by writing on the board and makes correction where necessary and explains the meaning of assets and liabilities as follows; Assets are business belongings while liabilities are the indebtedness of the business to outsiders.

Step Three: The teacher itemised the following, land and building plant and machinery, motor vehicles, stocks, work-in-progress, debtors; cash, Capital account,Long-term- liabilities; loans on mortgage, debenture. Current liabilities: trade creditors bank loans, bills payable

Question: Identify items that are under fixed asset, current asset and liabilities.

Answer: Students responded to this by mentioning items according to their level of understanding.

Teacher: The teacher reacted to their responses by writing on the board and post correctly while corrections were made where necessary.

Step Four: The teacher gave an illustration exercise.

Question: The teacher presented an exercise to the class.

Answer: Students responded to this by giving the correct figures.

Teacher: The teacher reacted to their responses by writing on the board and post correctly suggested answers from the students corrections were also made where necessary.

Summary: The teacher summarizes the lesson by laying more emphasis on the major points.

Evaluation: The teacher evaluates the students by asking them the following questions:

1. What is Position Statement?
2. Give examples of items under fixed and current assets
3. Mention items under current liabilities.

LESSON PLAN (DEMONSTRATION TEACHING METHOD) ONE

Teacher: Solomon Olubo

Reg. Number 16/27/ MBE021

Name of School: Muslim Community Secondary School, Lokoja, Kogi State.

Level: S.S II Commercial

Date: 5th July, 2018.

Day: Thursday

Duration: 45Minutes

Gender: Male and Female.

No, of Students: 51 Students.

Subject: Financial Accounting.

Topic: Trading Account

General Objectives: To teach the students how to prepare a trading account.

Behavioural Objectives: At the end of the lesson the students should be able to;

a. define the trading account.

b. identify items under trading account.

c. prepare a trading account.

Instructional Method: Demonstration Teaching Method

Teaching Aid: Cardboard Papers with formats of a trading account.

Reference Book: Essential Financial Accounting for Senior Secondary Schools by R.A. Ibrahim and R.A. Kazeem.

Introduction: The teacher introduces the lesson by displaying the Cardboard paper on the board to get the attention of the students.

Step One: The teacher writes the topic on the board and defined a trading account as the account prepared to show the gross profit/loss of a business.

Step Two: The teacher demonstrates by writing and explaining on the board, the terminologies in trading account with reference to the cardboard displayed which are carriage inwards/out wards, cost of goods available for sale, cost of goods sold, gross profit/loss,sales and purchases.

Step Three: The teacher writes sample questions on trading account on the board.

Step Four: The teacher solves the written example on the board with adequate explanation on each posting,

Step Five: The teacher allows the students to ask questions for clarifications.

Summary: The teacher summarizes the lesson by laying more emphasis on the meaning of trading account, the items found in trading account and steps involved before arriving at the gross profit/loss.

Evaluation: The teacher evaluates the students by asking them the following questions:

1. What is trading account?
2. Explain the term 'Gross Profit'
3. List the items used in preparing a trading account.

LESSON PLAN (DEMONSTRATION TEACHING METHOD) TWO

Teacher: Solomon Olubo

Reg. Number 16/27/ MBE021

Name of School: Muslim Community Secondary School, Lokoja, Kogi State.

Level: S.S II Commercial

Date: 9th July, 2018

Day: Monday

Duration: Double Period (90 Minutes)

Gender: Male and Female.

No, of Students: 51 Students.

Subject: Financial Accounting.

Topic: Profit or Loss Account

General Objectives: To teach the students how to prepare a profit or loss account.

Behavioural Objectives: At the end of the lesson, the students should be able to;

a. explain the meaning of profit and loss account.

b. post items under profit and loss account

Instructional Method: Demonstration Teaching Method

Teaching Aid: Cardboard Papers with items of profit or loss account.

Reference Book: Essential Financial Accounting for Senior Secondary Schools by R.A. Ibrahim and R.A. Kazeem.

Introduction: The teacher introduces the lesson by displaying the Cardboard paper on the board to get the attention of the students.

Step One: The teacher writes the topic on the board, and defined profit or loss account as the account prepared to show the net profit/loss of a business.

Step Two: The teacher further explained the items on the debit side of a profit/loss account with reference to the cardboard displayed. These include wages and salaries, bad debts, discount allowed, office expense and rent.

Step Three: The teacher gives examples of income that are on the credit side of the profit/loss account of a business. They are; gross profit, discount received, bank interest, reduction in provision for bad debts and profit on sales of assets.

Step Four: The teacher solves an example on the board with adequate explanation and explain that all additional information must be treated in your profit and loss account and position statement.

Step Five: The teacher gives opportunity for the students to ask questions based on the topic treated

Summary: The teacher summarizes the lesson by laying more emphasis on the meaning of profit/loss account and stating the differences between the credit side and the debit side of the profit and loss account

Evaluation: The teacher evaluates the students by asking them the following questions:

1. Mention the items on the credit side of a profit and loss account
2. The gross profit from trading account should be posted to _____ side of profit and loss account.

LESSON PLAN (DEMONSTRATION TEACHING METHOD) THREE

Teacher: Solomon Olubo

Reg. Number 16/27/ MBE021

Name of School: Muslim Community Secondary School, Lokoja, Kogi State.

Level: S.S II Commercial

Date: 19th July, 2018.

Day: Thursday

Duration: 45 Minutes.

Gender: Male and Female.

No, of Students: 51 Students.

Subject: Financial Accounting.

Topic: Position Statement

General Objectives: To teach the students how to prepare a Position Statement.

Behavioural objectives: At the end of the lesson students should be able to prepare balance sheet.

Instructional Method: Demonstration Teaching Method

Teaching Aid: Cardboard Paper showing the format of Position Statement of an organisation.

Reference Book: Essential Financial Accounting for Senior Secondary Schools by R.A. Ibrahim and R.A. Kazeem.

Step One: The teacher writes on the board the meaning of Position Statement as the Statement that shows the assets and liabilities of a business as at a particular period.

Step Two: The teacher writes on the board and explains the meaning of assets and liabilities as follows; Assets are business belongings while liabilities are the indebtedness of the business to outsiders.

Step Three: The teacher made reference to the items on the cardboard paper which consists of items under fixed assets such as: land and building plant machinery, motor vehicles etc. Current Assets: Stocks, work-in-progress, debtors, cash etc Liabilities: Capital account Long-term- liabilities: loans on mortgage, debenture etc current liabilities: trade creditors, bank loans etc.

Step Four: The teacher demonstrate by solving example on the board with adequate explanation.

Step Five: The students ask questions on the treated topics while the teacher gives further explanation to the students.

Summary: The teacher summarizes the lesson by laying more emphasis on the meaning of Position Statement, fixed asset, current asset, fictitious assest, long term liabilities and current liabilities.

Evaluation: The teacher evaluates the students by asking them the following questions:

1. Explain the following term; capital,stock, debtor, bank overdraft, drawings, creditors, depreciation.
2. Re-arrange the above items into a position statement.

LESSON PLAN (LECTURE TEACHING METHOD) ONE

Teacher: Solomon Olubo

Reg. Number 16/27/ MBE021

Name of School: Government Secondary School Ihima, Kogi State.

Level: S.S II Commercial

Date: 13th July, 2018.

Day: Friday

Duration: Double Period 90 Minutes.

Gender: Male and Female.

No, of Students: 47 Students.

Subject: Financial Accounting.

Topic: Trading, Profit and Loss Account

General Objectives: To teach the students how to prepare Trading, Profit and Loss Account.

Behavioural objectives: At the end of the lesson, students should be able to prepare a balance sheet.

Instructional Method: Lecture Teaching Method

Instructional materials: Essential Financial Accounting for Senior Secondary Schools.

Step One: The teacher dictates the definition of trading accounts as an account prepared to show the gross profit/loss of a business.

Step Two: The teacher dictates and explain the terminologies in trading profit and loss account such as carriage inwards/outwards, cost of goods available for sale, cost of goods sold, gross profit/loss, sales and purchases.

Step Three: The teacher dictates entries in the profit/loss account of a business. The teacher tells the students that income/gains are credited while expenses are debited.

Step Four: The teacher dictates illustration exercises and solutions to the students.

Summary: The teacher summarizes the lesson by laying more emphasis on the meaning of trading account, the items found in a trading account and procedure involved before arriving at the gross profit/loss.

Evaluation: The teacher evaluates the students by asking them the following questions:

1. Explain the word gross profit.
2. Differentiate between carriage inwards and carriage outwards.

LESSON PLAN (LECTURE TEACHING METHOD) TWO

Teacher: Solomon Olubo

Reg. Number 16/27/ MBE021

Name of School: Government Secondary School Ihima, Kogi State.

Level: S.S II Commercial

Date: 25th July, 2018.

Day: Friday

Duration: 45 Minutes.

Gender: Male and Female.

No, of Students: 47 Students.

Subject: Financial Accounting.

Topic: Position Statement

General Objectives: To teach the students how to prepare Position Statement

Behavioural objectives: At the end of the lesson, students should be able to explain the meaning of Position Statement, mention some items in a Position Statement and prepare a Position Statement.

Instructional Method: Lecture Teaching Method

Instructional materials: Essential Financial Accounting for Senior Secondary Schools by R.A. Ibrahim and R.A. Kazeem.

Step One: The teacher dictates the meaning of Position Statement as the presentation of the summary of assets and liabilities of a business as at a particular period so that the financial position may be clearly ascertained.

Step Two: The teacher dictates and explain the meaning of assets and liabilities as follows; Assets are business belongings while liabilities are the indebtedness of the business to outsiders.

Step Three: The teacher dictates items under fixed assets as: land and building plant and machinery, motor vehicles etc. Current assets: Stocks, work-in-progress, debtors, cash, liabilities, capital account, long-term- liabilities: loans on mortgage, debenture etc current liabilities: trade creditors bank loans, bills payable.

Step Four: The teacher dictates illustration exercises and solutions to the students.

Summary: The teacher summarizes the lesson by laying more emphasis on the meaning of Position Statement, the items found in a Position Statement and procedure involved in preparing a Position Statement.

Evaluation: The teacher evaluates the students by asking them the following questions:

1. Assets that last for a short period of time is called_____
2. Another name for equity is _____
3. Enumerate items on the credit side of a position statement.

APPENDIX G

Reliability statistics

Case Processing Summary

		N	%
Case	Valid	20	100.0
	Excluded[a]	0	.0
	Total	20	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Part 1	Value	[a]
		N of Items	1[b]
	Part 2	Value	[a]
		N of Items	1[c]
	Total N of Items		2
Correlation Between Forms.			.667
Spearman-Brown Coefficient	Equal Length		.854
	Unequal Length		.894
Guttman Split-Half Coefficient			.852

a. The estimator is the same, whether the interaction effect is present or not.
b. The value is negative due to a negative average covariance among items. is excluded from the denominator variance.
c. The items is; pretest
d. The items is; posttest

APPENDIX H

Intact Class of SS II Students Pre and Post Test Scores

	Community Secondary School, Odeke. (East)				Muslim Community Secondary School, Lokoja. (West)				Government Day Secondary School, Ihima. (Central)		
S/N	Sex	Pre-Test	Post-Test		Sex	Pre-Test	Post-Test		Sex	Pre-Test	Post-Test
1	Male	39	52	1	Male	35	67	1	Male	34	39
2	Male	28	54	2	Male	24	68	2	Male	39	48
3	Male	22	42	3	Male	38	64	3	Male	23	33
4	Male	43	58	4	Male	50	84	4	Male	10	33
5	Male	31	55	5	Male	46	77	5	Male	39	52
6	Male	24	36	6	Male	48	81	6	Male	29	55
7	Male	35	50	7	Male	31	58	7	Male	31	49
8	Male	32	71	8	Male	29	62	8	Male	43	59
9	Male	33	65	9	Male	31	59	9	Male	39	57
10	Male	29	50	10	Male	40	67	10	Male	46	52
11	Male	43	58	11	Male	22	58	11	Male	39	51
12	Male	51	74	12	Male	44	74	12	Male	15	27
13	Male	39	51	13	Male	38	64	13	Male	37	49
14	Male	41	58	14	Male	42	70	14	Male	42	56
15	Male	38	60	15	Male	32	54	15	Male	41	60
16	Male	27	49	16	Male	33	79	16	Male	28	41
17	Male	33	57	17	Male	46	77	17	Male	40	58
18	Male	31	58	18	Male	29	49	18	Male	32	47
19	Male	22	44	19	Male	31	74	19	Male	40	49
1	Female	37	48	20	Male	42	70	20	Male	48	52
2	Female	10	36	21	Male	39	69	21	Male	30	55
3	Female	34	49	22	Male	30	53	22	Male	29	58

4	Female	48	55	23	Male	13	23	23	Male	25	39
5	Female	18	41	24	Male	45	80	24	Male	22	63
6	Female	26	49	1	Female	10	33	25	Male	33	48
7	Female	15	42	2	Female	47	61	26	Male	43	52
8	Female	29	40	3	Female	43	52	1	Female	12	33
9	Female	18	39	4	Female	17	30	2	Female	50	35
10	Female	30	51	5	Female	46	64	3	Female	34	49
11	Female	26	36	6	Female	29	51	4	Female	39	41
12	Female	31	40	7	Female	35	65	5	Female	29	48
13	Female	22	19	8	Female	31	63	6	Female	41	52
14	Female	24	44	9	Female	22	50	7	Female	30	41
15	Female	45	50	10	Female	38	54	8	Female	28	35
16	Female	32	53	11	Female	41	52	9	Female	32	46
17	Female	28	49	12	Female	20	57	10	Female	14	45
18	Female	50	59	13	Female	23	53	11	Female	33	56
19	Female	42	57	14	Female	35	63	12	Female	22	52
20	Female	33	66	15	Female	29	48	13	Female	29	49
21	Female	30	56	16	Female	38	52	14	Female	31	57
22	Female	29	49	17	Female	41	68	15	Female	41	52
23	Female	37	41	18	Female	39	59	16	Female	22	47
24	Female	29	39	19	Female	21	56	17	Female	20	52
25	Female	31	42	20	Female	40	52	18	Female	27	52
26	Female	40	49	21	Female	36	63	19	Female	40	66
27	Female	32	53	22	Female	38	58	20	Female	28	45
28	Female	26	40	23	Female	42	59	21	Female	43	59
29	Female	41	66	24	Female	33	58				
				25	Female	20	51				
				26	Female	34	66				
				27	Female	32	49				

Source: field survey 2018