



## **Strategies Considered Effective for Teaching Accounting Courses by Business Educators in Tertiary Institutions in Delta State Nigeria**

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### **ABSTRACT**

This study was necessitated by the need to improve business education students' performance in accounting courses. It explored the opinions of 65 business educators (accounting option) in tertiary institutions in Delta State on strategies they considered effective for teaching accounting courses. Two research questions guided the study and two null hypotheses were tested. Survey research design was adopted and the entire population was studied without sampling because the size was small. A 5-point rating scale questionnaire which was validated by three experts in the field was used for data collection. Internal consistency method was to establish the reliability of the instrument. Data collected were analyzed with Cronbach alpha and reliability coefficients of 0.86 and 0.83 were obtained for the two sections with an overall coefficient of 0.85. Copies of the instrument were administered to the respondents of the study in their institutions by the researchers. Data were analyzed with mean and standard deviation to answer the research questions and determine the homogeneity or otherwise of the respondents while the z-test was used to test the null hypotheses at 0.05 level of significance. Findings revealed that the respondents considered questioning and group discussion strategies effective for teaching accounting courses. Gender did not significantly influence their mean ratings on the effectiveness of questioning strategies but did on the effectiveness of group discussion strategies for teaching accounting courses. Based on the findings of the study, it was concluded that the two strategies are effective irrespective of the influence of gender. It was recommended among others, that accounting teachers at all levels of the education system should use the two strategies for effective teaching of accounting courses to adequately equip the products for success in employment.

**Keywords:** teaching accounting, group discussion, questioning, teaching methods

### **INTRODUCTION**

Accounting is very important to all human activities especially business activities. It is the process of recording, reporting and evaluating economic occurrences and transactions that affect business organizations and the general economic status of a nation. Accounting deals with all documents of an organization's financial performances from payroll, cost, capital expenditure and other obligations to sales, revenue and owners' equity (Tunji, 2012). Accounting education is an option in the business education programme of universities and colleges of education covering courses such as principles of accounting, financial accounting, cost accounting, management accounting and auditing among others. Azih (2013) affirmed that accounting education equips the recipients with saleable skills that prepare them for either teaching accounting subjects or serving as accounting officers in public and private organizations.

Over the years, performance of tertiary institutions students in accounting courses has been consistently low to the extent that most employers of labour in regard Nigerian graduates generally as unemployable due to their lack of relevant skills for effective performance in employment. If nothing is done and this trend continues, the effects on the nation's economy will be catastrophic as the level of graduate unemployment will continue to rise while public and private organizations lack competent accounting personnel for their financial operations (Meokparia & Edigbonya 2012). A major step in addressing this anomaly is to ascertain strategies the lecturers of accounting courses in tertiary institutions consider effective for teaching the courses which will be widely adopted at all levels of the education system. Therefore, this study is imperative as it would reveal strategies that will improve the performance of accounting education students of tertiary institutions in Delta State for enhanced socio-economic development.

### **Review of Literature**

Relevant literature for the study were reviewed under teaching methods and strategies as follows:

In Nigerian tertiary institution, teacher-centered and student-centered methods are being used by lecturers for teaching accounting courses although some prefer using the teacher-centered such as lecture to student-centered method such as discussion. Khan and Akbar (2004) averred that in many developing countries lecture method is the dominant and traditional method of instruction. Armstrong (2012) describe the lecture method as education through the transmission of information and knowledge which is like an object that can be transferred from teacher to the learner. The lecture method is quite economical and especially in handling large classes. This could account for its preference by some accounting lecturers.

The student centered teaching, according to Wrigh (2011), is an instructional approach in which students influence the content, activities, materials and pace of learning. This learning model places the student (learner) in the center of the learning process. For example accounting teacher/students can teach or learn from each other either in the class or with the aid of Information Communication Technology facilities (ICT) such as Power Point, videoconferencing, teleconferencing among others based on the current information age. Correspondently, Ezenwafor and Okoli (2015) noted that a very important role of education is the preservation and updating of knowledge and skills of students in line with changes in society. In this case ICT is not a strategy but a means of communication or support to teaching and learning. For example, the accounting teacher can discuss the various processes of accounting with the use of spread-sheet in the classroom or ICT device the most important thing is how to manage the class irrespective of the location. In this case, a teacher may have necessary ICT competencies but cannot teach effectively with suitable strategies.

According to Ihimekpen (2009), method is the way the teacher meets the learner at his level while strategies are the ways, activities and plans employed to achieve this method. Any art or style applied by the teacher to complement or accomplish his method of teaching is called teaching strategy. Strategies to be utilized will depend, to a large extent on the subject matter to be taught. The method of teaching like questioning can be used as a strategy under a different method of teaching like lecture to reinforce learning. The major differences between teaching methods and strategies include (a) method might fail but strategies can hardly fail, (b) one method can accommodate various strategies among others. Moreover, considering students level and interest in reacting to their responses to questions is one of the strategies under questioning as a method. Currently, teaching strategies adopted by accounting teachers in Nigeria include lecture, demonstration, questioning, group-discussion among others (Olowodum, 2009).

The teacher-centered and student-centered teaching methods and strategies have some advantages and disadvantages but what is important is which of these advantages are long lasting and short term. A method can have numerous advantages but not effective for achieving desired competencies in the student. It could be that accounting lecturers in tertiary institutions who prefer the lecture method are not duly aware of its short term advantages. Consequently, Keachie (2007) averred that the reason most students prefer the lecture method is that it enables them to listen passively while teachers organize the subject matter for them and prepare them well for tests.

In Nigerian tertiary institutions there is need for accounting teachers to make use of appropriate methods and strategies that are challenging to the accounting students in order to achieve the desired goal of accounting education. Okoie, Ofoegbu, and Nlemadim (2016) reported that teachers use inconsistent teaching methods and strategies that always fail to take into consideration differences in ability and capability of students. This ultimately defeats the aim of teaching accounting courses in Nigerians institutions. According to Okoye and Umezulike (2014), suitable method and strategies are required and recommended for teaching and learning because, they go a long way to stimulate students for proper learning to take place and equip students with saleable skills for the world of work and not passing examination.

Despite the fact that accounting education equips the recipients with saleable skills that prepare them for dual jobs as accounting teacher or personnel in a business organization, business educators seem to be employing more of the traditional teacher centered methods such as the lecture method in teaching and learning accounting courses in tertiary institutions in Delta State. Business educators in the context of this study are those individuals that have undergone training in business education in colleges of education and universities and who have been certified with NCE, or higher degrees and are actually teaching in any of these tertiary institutions. The traditional teacher-centered methods subject students to only listen and take notes. The popular use of it might be negatively affecting students' performance in and employment. The wide use of teacher-centered method by accounting teachers could be responsible for the low level of performance by accounting education students in tertiary institutions in Delta State. Akiri and Ugborugbo (2009) noted that the issue of low academic performance of students in Nigeria generally and Delta State has been of much concern to all and sundry. The authors further noted that this problem has led to the widely acclaimed falling standard of education in Delta State and Nigeria and accounting is an integral part of the total education system. Traditional teacher-centered methods and strategies of teaching and learning could also be responsible for accounting students not being able to secure jobs in the world of work or becoming self-employed. Uwaifo (2009) and Meokpario and Edigbonya (2012) observed recent developments in Nigeria showed that, about 80% of the graduates from higher institutions find it difficult to get employment every year.

In view of all the above, there is need to determine how business educators in Delta State consider various strategies effective for teaching of accounting courses in tertiary the institutions. Eya (2007) identified some methods and strategies for teaching, but on a practical ground, the effectiveness of these methods and strategies need to be established in different areas. Since good teaching plays significant role in enhancing students' performance, this study attempted to determine which of the teaching strategies better facilitates learning of accounting courses in tertiary institutions in Delta State by beaming a light on the different teaching methods and strategies adopted by business education lecturers.

The business education (accounting) lecturers used in this study included males and females. This variable is likely to influence their views on the effectiveness of the teaching strategies and the significance of this influence will be measured. The respondents were delimited to accounting option lecturers because they are in better position to give valid judgment on strategies that can be effective for teaching accounting courses.

### **Statement of the Problem**

The advent of mass higher education from the 1960s produced a shift from the teaching methods in tertiary institutions which according to Fabrice and Soleine (2008), questioned the nature, effectiveness and relationship between teaching and learning strategies adopted by the lecturers. Consequently, teaching methods are now being re-examined and re-assessed because of changes in the world of work and society as a result of new technologies. This demands that lecturers shift from teacher-centered to student-centered teaching methods. Uwameiyi and Titilayo (2005) posited that lecturers moving from the traditional teacher-centered to student-centered strategies of teaching will make the teaching and learning more pleasant for accounting students.

The problem of this study, therefore, is that despite the perceived benefits of accounting to individuals and organizations, the teaching of accounting courses in tertiary institutions in Delta State appears not to be effective as students' performance has remained consistently low over the years. Several factors such

as teaching strategies adopted by accounting lecturers could be contributory to this ugly situation. This could be due to the fact that strategies considered effective for teaching accounting courses have not been documented through empirical studies conducted in the area. This makes it imperative to conduct this study as it would provide necessary empirical data to guide accounting lecturers on strategies to adopt to improve students' performance in the courses.

### **Purpose of the Study**

The purpose of the study was to determine the teaching strategies considered effective for teaching accounting courses by business educators in tertiary institutions in Delta state. Specifically, the study determined how business educators in tertiary institutions in Delta State consider:

1. Questioning strategies effective for teaching accounting courses
2. Group discussion strategies effective for teaching accounting courses

### **Research Questions**

The following research questions guided the study.

1. How effective do business educators in tertiary institutions in Delta State consider questioning strategies for teaching accounting courses?
2. How effective do business educators in tertiary institutions in Delta State consider group discussion strategies for teaching accounting courses?

### **Null Hypotheses**

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

1. Gender does not significantly influence the mean ratings of respondents on how effective they considered questioning strategies for teaching accounting courses in tertiary institutions in Delta State.
2. There is no significant difference in the mean ratings of male and female respondents on how effective they consider group discussion strategies for teaching accounting courses in tertiary institutions in Delta State.

### **METHOD**

The study adopted the descriptive survey design with a population of 65 business educators (accounting option) in all five tertiary institutions in the area that offer the programme. The entire population was studied without sampling as the size was not too large. The instrument for data collection was a structured questionnaire titled "Strategies Considered Effective for Teaching Accounting Questionnaire (SCETACQ)". SCETACQ has two sections; A and B. Section A focused on the respondent's bio-data while section B contained two clusters; B1 and B2 with 12 and eight items respectively covering the research questions. Section B was a 5 – point rating scale of Very Effective, Effective, Barely Effective, Ineffective and Very Ineffective. The validity of the instrument was established by two experienced business education lecturers from the Department of Vocational Education and one expert in measurement and evaluation from the Department of Educational Foundation all from Faculty of Education, Nnamdi Azikiwe University Awka.

The internal consistency method was used to determine the reliability of the instrument by administering it on 10 business education (accounting) lecturers from tertiary institutions in Edo State who were not part of the study sample. Data were analyzed with Cronbach alpha and coefficients of 0.86 and 0.83 were obtained for the two sections with an overall reliability coefficient of 0.85. Copies of the instrument were administered on the study sample by the researchers and 58 copies (representing 89 percent) were retrieved and used for the study. The arithmetic mean and standard deviation were used to analyze data collected in order to answer the research questions and determine the homogeneity or otherwise of the respondents' views while t-test was used to test the hypotheses at 0.05 level of significance. Decisions on the questionnaire items and the research questions were based on item and cluster means relative to the real limit of numbers. A null hypothesis was upheld where the t-calculated was less than the t-critical value, otherwise it was rejected.

**RESULTS**

**Research Question 1:** *How effective do business educators in tertiary institutions in Delta State consider questioning strategies for teaching accounting courses?*

**Table 1. Respondents' mean ratings on how they consider questioning strategies effective for teaching accounting courses**

S/N	Questioning strategies	Mean	SD	Remarks
1.	Listing out several well planned questions during accounting lessons.	4.12	0.38	Effective
2.	Posing questions that are clear to the students during accounting lessons.	4.02	0.44	Effective
3..	Discouraging chorus answers by the students' during accounting lessons.	3.97	0.37	Effective
4.	Considering students level and interest in reacting to their responses to questions	3.74	0.55	Effective
5.	Stating a question first with a pause before calling on a particular students to answer during accounting lessons.	3.88	0.53	Effective
6.	Allowing time for student to think before answering a question during accounting lessons.	3.98	0.30	Effective
7.	Avoiding embarrassing a student by repeatedly asking a question he/she is unable to answers during accounting lessons.	2.09	0.84	Ineffective
8.	Encouraging students to ask questions during accounting lessons.	4.22	0.46	Effective
9.	Avoiding cautioning and anger for students' that ask non-relevant/out of point questions during accounting lesson	2.84	0.95	Barely Effective
10.	Giving clear answers to student's questions during accounting lessons.	4.03	0.49	Effective
11.	Using words of praise to encourage students who answer questions correctly during accounting lessons.	4.33	0.47	Effective
12.	Avoiding the use of question as a form of punishment during accounting lessons.	3.69	0.76	Effective
Cluster Mean		3.74		Effective

Data in Table 1 indicate that 10 12 items have mean ratings ranging from 3.69 and 4.33 which means that the respondents considered them effective. The remaining two items (7 & 9) have mean ratings of 2.09 and 2.84 respectively which mean that the respondents considered them barely effective and ineffective. The cluster mean score of 3.74 shows that the respondents considered questioning strategies effective for teaching accounting courses. The standard deviation for all the items were within the same range showing that the respondents were not wide apart in their mean ratings.

**Research Question 2**

*How effective do business educators in tertiary institutions in Delta state consider group discussion strategies effective for teaching accounting courses?*

**Table 2. Respondents' mean rating on how they considered group discussion strategies effective for teaching accounting courses**

S/N	Group discussion Strategy	Mean	SD	Remarks
1.	Dividing the students into groups under a group leader during and after accounting lessons.	4.10	0.36	Effective
2.	Assigning topics to each group for discussion during and after accounting lessons.	4.53	0.50	Very Effective
3.	Encouraging all the students to participate in the group discussion during and after accounting lessons.	4.34	0.48	Effective
4.	Ensuring that no single student dominates in the group discussion during and after accounting lessons.	4.07	0.32	Effective
5.	Requiring every group to write a report at the end of the discussion.	4.03	0.46	Effective
6.	Ensuring that each group leader presents their main points to the whole class during accounting lessons.	3.98	0.23	Effective
7.	Allowing students to discuss what they learned relative to the topic during and after accounting lessons.	4.36	0.49	Effective
8.	Highlighting each student's strengths and weaknesses during the exercise during accounting lessons.	4.47	0.50	Effective
Cluster Mean		4.24		Effective

Data in Table 2 show that item 2 has mean ratings of 4.53 which means that the respondents considered it very effective while the remaining seven have mean ratings from 3.98 and 4.47 which means that the respondents considered them effective. The cluster mean score of 4.24 shows that the respondents considered group discussion strategies more effective for teaching accounting courses than questioning strategies. The standard deviations for all the items were within the same range showing that the respondents were not wide apart in their mean ratings.

**Hypothesis 1**

Gender does not significantly influence the mean ratings of respondents on how they considered questioning strategies effective for teaching accounting courses.

**Table 3. t-test analysis of the influence of gender on how respondents considered questioning strategies effective for teaching accounting courses**

Gender	N	Mean	SD	$\alpha$	df	t-cal	t-crit	Remark
Male	23	3.78	0.18	0.05	56	1.71	2.00	NS
Female	35	3.69	0.21					

Table 3 shows that the calculated t-value of 1.71 is less than the critical t-value of 2.00 ( $1.71 < 2.00$ ) at 0.05 level of significance and 56 degree of freedom. This means that the respondents did not differ significantly in their mean ratings on the effectiveness of questioning strategies for teaching accounting courses as a result of gender. Therefore, the null hypothesis was upheld.

### **Hypothesis 2**

There is no significant difference in the mean ratings of male and female respondents on how they considered group discussion strategies effective for teaching accounting courses

**Table 4****t-test analysis of the influence of gender on how respondents considered group discussion strategies effective for teaching accounting courses**

Gender	N	Mean	SD	$\alpha$	df	t-cal	t-crit	Remark
Male	35	4.16	0.12	0.05	56	5.31	2.00	S
Female	23	4.35	0.15					

Table 4 shows that the calculated t-value of 5.31 is greater than the critical t-value of 2.00 ( $5.31 > 2.00$ ) at 0.05 level of significance and 56 degree of freedom. This means that gender significantly influenced the respondents mean ratings on how they consider group discussion strategies effective for teaching accounting courses in tertiary institutions in Delta State. Therefore, the null hypothesis was rejected.

## **DISCUSSION**

### **Effectiveness of questioning strategies for teaching accounting courses**

Findings of this study showed that business educators in tertiary institutions in Delta State considered questioning strategies effective for teaching accounting courses. The finding agreed with Vuaye (2012) who reported that questioning strategies are effective for teaching financial accounting. Eya (2007) equally asserted that for questioning technique to be effective the teacher must plan the questions to be used, the question must be specific, clear, unambiguous and challenging. At the same time, the teacher must applaud the right responses to his questions so as to motivate the students. The questioning process is an essential part of instruction in that it allows teachers to monitor student competence and understanding as well as increase thought-provoking discussion. Effective and well organized questioning strategies will make accounting education students to develop interest and be fully involved in the teaching and learning process.

Also, the findings indicated that gender did not significantly affect the mean ratings of the respondents on how they considered questioning strategies effective for teaching accounting courses. This also concurred with Starbuck (2003) and Akpakwu and Bua (2014) who noted that gender does not have any influence on the teaching style of the teacher and that the differences in patterns of classroom interaction appear to be unrelated to the level of experience or gender of the teachers concerned.

### **Effectiveness of group discussion strategies for teaching accounting courses**

Findings of this study showed that business educators in tertiary institutions in Delta State considered group discussion strategies effective for teaching accounting courses. This finding agreed with Umezulike (2008) who reported that group discussion strategies among others are effective strategies for teaching

accounting. The finding is also in agreement with Rahman, et al, (2011) that in group discussion strategies the teacher sets the class problem and the students split into groups to discuss alternative solutions, after the final decisions and conclusion, the group leaders present the main points to the entire class. This finding also concurred with Obidile (2013) who averred that with advent of information and communication technology (ICT), teaching and learning has moved from teacher-centered to student-centered strategies of which group discussion method is one aspect.

Furthermore, the study also revealed that gender significantly influenced the mean ratings of the respondents on how they considered group discussion strategies effective for teaching accounting courses. This also concurred with Laired, Garver and Niskode (2007) who reported that female instructors and students prefer teaching strategies that are more interactive, such as class discussions, small-group discussions, group projects and active constructive approach than male instructors and students.

## CONCLUSION

Based on the findings of the study, it was concluded that although it appeared that the respondents considered group discussion strategies slightly more effective for teaching a than questioning strategies, the two strategies are suitable for improving performance of tertiary institutions students in accounting courses. It was also concluded that although gender significantly influenced the views of the respondents on group discussion strategies, it does not in any way negate its effectiveness for teaching accounting courses in tertiary institutions.

## RECOMMENDATIONS

Based on the findings and conclusions of this study, it was recommended that:

1. Accounting teachers at all levels of the education system should use teaching strategies that facilitate active participation of students such as questioning and group discussion strategies.
2. Management of business education programmes in tertiary institutions should encourage and ensure that lecturers adopt student-centered strategies such questioning and group discussion in teaching accounting courses to adequately equip the products for success in employment.
3. Supervisory agencies such as the National Commission for Colleges of Education and National Universities Commission should emphasize the use of questioning and group discussion strategies in the business education programmes and ensure their adoption in the teaching of accounting courses in tertiary institutions.
4. The Association of Business Educators of Nigeria (ABEN) should organize conferences, seminars and workshops to equip business educators with skills for use of effective teaching strategies such as questioning and group discussion strategies to improve students' performance in accounting courses.

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