



Skills Acquired By Accounting Education Teachers For Effective Teaching Of Senior Secondary School Accounting In Rivers State

Dr. Boma Isabella Dambo* & Ifuk Gogo Ubulom

**Department of Business Education,
Faculty of Education,
Rivers State University, Port Harcourt, Nigeria
[*damboboma@yahoo.com](mailto:damboboma@yahoo.com)/ 080333415678**

ABSTRACT

This study sought to identify the skills acquired by accounting education teachers for effective teaching of senior secondary school accounting in Rivers State, Nigeria. The descriptive survey research design was adopted for this study. 5 objectives, 5 research questions and 5 null hypotheses guided the study. The population of this study consists of 278 Accounting Education Teachers in all Senior Secondary Schools covering the 3 senatorial districts of Rivers State. A sample size of 139 teachers representing 50% of the population was drawn from the population. The instrument for data collection was a self-structured questionnaire titled “Accounting Education Teachers’ Skills Rating Scale” (AETSRS) which comprised 20 item statements. A four point rating scale was used thus; Very High Extent (VHE) =4points, High Extent (HE) =3points, Moderate Extent (ME) =2points and Low Extent (LE) =1point. The research instrument was validated by one Measurement and Evaluation expert and two Business Educators from Rivers State University, Port-Harcourt. The reliability of the instrument was determined using Pearson’s Product Moment Correlation Co-efficient formula and a reliability coefficient index of 0.81 was obtained. A total of 139 copies of questionnaire were administered and retrieved completely. The responses were analyzed with the Mean and Standard Deviation to answer the research questions and Analysis of Variance (ANOVA) was used to test the hypotheses at 0.05 level of significance. The results showed that there is no significant difference in the mean response of Accounting Education Teachers’ on the acquisition of subject mastering skills, pedagogical skills, classroom management skills, accounting practical skills and assessment in accounting skills for effective teaching of senior secondary school accounting in Rivers State. It was recommended that accounting education teachers should be encouraged to acquire more subject mastering skills, more and current pedagogical skills, retrained on classroom management skills, continuously improve themselves on accounting practical skills, seek to know more about current accounting assessment skills and that government should encourage the retraining of teachers to acquire more skills for effective delivery of accounting education in senior secondary schools in Rivers State.

Keywords: accounting education, effective teaching, skills

INTRODUCTION

Education is a potent instrument for national development. It is a route for the actualization of economic growth of any country. Education increases the depth of social values and equality in society by leveling up various traditional social classes and talent pool available to the society. Quality accounting education knowledge not only eradicates untimely business failures and closures but it also drives the wheel for the acquisition of the needed attitude and skills for social development and growth. According to Dambo,

Godspower and Kire (2019), education is designed to train people on skills acquisition and the knowledge needed before taking a decision to embark on a business venture. It helps to enhance the creation of job opportunities to achieve economic growth.

Knowledge explosion and information revolution of today provide an opportunity for people to acquire global knowledge. This revolution however is placing serious demand for adequate investment in human capital development. This is because in a globalized world, natural resources are no longer the key to effective competition. The key is knowledge which is acquired through formal education. According to the American Accounting Association (AAA 1986) Accounting and finance education is that field of education that generates human resource capacity for the provision and application of qualitative information, primarily financial in nature, about economic entities that is intended to be useful in economic decisions. This information allows users to make reasoned choices among alternative uses of scarce resources in the conduct of business and economic activities. The need for accounting therefore arose in response to the desire to make judicious use of scarce resources, accumulate wealth and produce high quality of goods and services in a competitive economy. To perform these roles, accountants are needed both in number and in quality and this is a function of the level of accounting education available (Armstrong, 2010).

Over the past two decades, it has been observed that the business world has witnessed a dramatic change due to technology, business complexity, and globalization. As a result, Accounting teachers need to master not only the technical skills of their job but also various 'soft skills', including the ability to communicate, coordinate, work under pressure and solve problems (Ayodele, 2018). The demand for such skills and competencies has caused a change in accounting education, providing both technical skills and soft skills to accounting students in order to adequately prepare them for the business world (Mohamed & Lashine, 2017)

However, Accounting is the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data of an organization to the users for objective assessment and decision-making (Asaolu, 2012). Ndinechi and Obidile (2013) also defined Accounting as the knowledge and skills acquired to record, analyze, interpret and summarize financial data in any business establishment. Accounting education on the other part as opined by Rabia, Mehmet, Ibrahim and Yusuf (2015) is the activities that teaches the using of paths, methods and techniques followed in the process of collecting data which is so important for the business and can affect the decisions and monitoring, classifying, reporting and evaluating this data. They further said that besides having the individual gain, these skills along their professional lives, one of the other aims in accounting education is setting the concept of continuous learning to the individuals. Unlike other subjects, accounting does not require students to memorize facts only to regurgitate them on examination day. Although passing examinations is cardinal in the teaching and learning of accounting, students also learn the principles in the world of work.

The aim of accounting education is to help students become professional accountants. Littleton (2016), posited that the teacher should mix theory with practice the why and the how. He further stressed that the learning and understanding of accounting to pass examination and for world of work depends on how it is taught. How have the methods adopted by the teacher helped the students to actualize these objectives? The importance of accounting education cannot be overemphasized in every business organization, be it government establishment, parastatals, private companies, banks and other financial institutions. This is because the subject incorporates knowledge, skills and values that focus on financial accounting, managerial accounting and auditing fields which prepare learners for a variety of career opportunities. Reasonable efforts have long been made over the years for the advancement of accounting education in Nigeria. Prominently among such efforts is the establishment of the first indigenous professional accounting body known as the Institute of Chartered Accountants of Nigeria (ICAN). It was established by an Act of parliament in 1965. Accounting Education is an aspect of Business Education that imparts practical knowledge and accounting skills in the learners. The poor performance in Accounting has grave consequences on the entire economy as well as youth employment situation in the country. Few of the aftermaths of poor performance in Accounting in the society are an increase in the youth unemployment

rate, business failure and bankruptcy, social unrest, dwindling economy, environmental maladies, armed robbery, kidnapping, and other related vices.

Having recognized the paramount importance of financial accounting to the growth and development of any business establishment and economy, the stakeholders are expected to have made a conscientious effort at allocating both human and non-human resources for its teaching and learning in secondary schools. Ubulom and Ogwunte (2017) maintained that instructional resources do not only engender effective teaching and learning, but also motivate learners to acquire workplace competences and boost their interest and orientation towards self-employment in the nearest future. If the current state of unemployment among the youths is to be adequately addressed, subject mastering skills, pedagogical skills, classroom management skills, accounting practical skills and assessment in accounting skills by teachers in schools in Nigeria must be given the desired attention. This could be identified as the key solution to the problems of students' poor performance in accounting education. The researcher therefore considered it necessary to identify the accounting education skills acquired for effective teaching of senior secondary accounting in Rivers State, Nigeria.

Financial Accounting is a competency-based subject and the teacher must teach it in such a way that the student must master one level before another level is introduced. It is therefore most appropriate to teach double entry bookkeeping before the trial balance as the latter is built on the former. Research has shown that teachers' content knowledge has a bearing on the quality of their instruction and on their teaching style (Charalambous, 2010). The Accounting teacher should be a master of the subject. The only way he can prove mastery of his or her subject is to construct questions that would elicit the right answers. On the part of the students, they can do so by providing plausible answers that would enable them to show that they can apply the knowledge they have learnt from a particular lesson (Kayii & Dambo, 2018).

While teacher-knowledge is certainly a component of teacher professionalism, professional competence involves more than just knowledge. Skills, attitudes, and motivational variables also contribute to the mastery of teaching and learning. Blomeke and Delaney (2012) proposed a model that identifies cognitive abilities and affective-motivational characteristics as the two main components of teachers' professional competence. It has been established that there is a high correlation between what teachers know and what they teach. Thus, the ability to teach effectively depends on the teachers' knowledge of the subject matter. Teachers are handicapped if they are unfamiliar with the body of knowledge taught and teachers' characteristics is subject specific. Adediwura and Bada (2007) stated in their study that nobody could teach what he does not understand or know. They went further to state that they (teachers) must thoroughly understand the content of what they teach. A teacher whose understanding of topic is thorough uses clearer language, their discourse is more connected, and they provide better explanations than those with weaker background. The way the students perceive the teaching in terms of their (teachers) knowledge of content of subject matter may significantly affect the students' academic performance. Because of this, the teacher should therefore master the subject matter before teaching commences. Most teachers go into teaching without knowing what to teach.

In order to ascertain effective pedagogy in Accounting in the twenty-first century, eminent scholars and researchers have identified several emerging pedagogical strategies. Joseph and Rahmat (2019) attested to the suitability of competition-based learning strategies to the pedagogy of Accounting Education in schools. Joseph and Rahmat also argued that activity-based learning strategies would develop learning ability and problem-solving capacity of students of Accounting Education. Howard, O'Brien, Kay and O'Rourke (2019) mentioned project-based, real-world learning, land-based education, and flipped classrooms as contemporary instructional methods that can engender the needed accounting competencies for employability and self-employment. There is the need for the Accounting teacher to teach and continue to teach proper Accounting concepts. This will make the student learn acceptable skills that will make him succeed in examinations and also be employable in the world of work. An Accounting teacher is concerned with four effective types of methodology. These include: Teaching basic skills (skill-building), Teaching facts (fact-learning), Teaching for understanding, application and competency (problem-solving), Teaching for attitude, values and ideals. For effective use of these methods in teaching, Ubulom and Ogwunte (2017) posited that the teacher should seek for the right

materials within the environment that will help him or her to give out the right knowledge to the abstract students.

The primary aim of an Accounting teacher, who uses the effective methods of teaching, should be to produce a perfect student who should become a proud post primary school graduate and the right manpower of his nation. Guerriero (2019) opined that in order to make informed pedagogical decisions, teachers must be able to analyze and evaluate specific learning episodes, in combination with contextual and situational factors, and to be able to connect all the information to their specialist knowledge of the teaching-learning process in order to guide subsequent teaching actions. Thus, making good pedagogical decisions hinges on the quality of the pedagogical knowledge held by the teacher. Educators like Aifuwa, Saidu and Aifuwa (2020) recommended several methods of teaching in the schools such as discovery methods of teaching, lecture, discussion, project, demonstration and individualized instruction, among others. The teacher should therefore adopt method that would enable the student to understand whatever topic, concept or principles that is being taught.

Classroom management issues are of great concern as getting students to stay interested and engaged in the classroom is no longer an easy task with the current students' attitudes. According to the glossary of education reform (2014), classroom management skills refers to the wide variety of skills and techniques that teachers use to keep students organized, orderly, focused, attentive, on task, and academically productive during a class. This statement demonstrates that effective teachers are expected to display strong classroom management skills. The growing emphasis on classroom management is based on the general recognition that effective teaching requires effective classroom management skills which is the foundation of effective teaching. Christopher Bronke (2018) opined that a mismanaged classroom can easily ruin not just the specific lesson, but the whole day and potentially, the whole term or year. He stressed on a three Cs approach (Connection, Consistency and Compassion) as the best tool for effective classroom management. The level of preparation given to any learner will determine the level of his or her readiness to execute a given task on a particular field. The teachers should exhibit leadership traits and behavior that can enhance quality delivery as well as the successful achievement of students in Accounting Education in secondary schools (Nwosu, Bechuke & Moorosi, 2018)).

For any educational system, the most influential elements that affect the learning outcome are the assessment methods used in the system. This has been already established in most fields of studies including accounting and finance education (Healy, McCutcheon & Doran, 2014). If a student lacks such motivational elements, it will affect the quality of knowledge acquired by the student. Therefore, the impact of the assessment activities is the driving force among the students that helps them to develop motivation and enhance the learning process (Healy et al., 2014). The creation or implementation of an effective assessment criterion that will contribute to a deeper learning experience along with the development of critical skills for the students has been one of the challenges faced by the secondary education communities over a long time (Gijbels & Dochy, 2006). Assessment plays a crucial role in any form of education, and considering changes in the conventional assessment, methods might influence a change in the outcome of the quality of graduates in higher education. Assessment can be described as a way of testing the students once the process of teaching concludes (William, 2011). The learning process and assessment can be interrelated, but the role of assessment in an educational system is vital for a complete learning experience (Scouller, 1998).

Accounting as a vocational subject in senior secondary schools is meant to equip students with accounting competences for employability, self-employment, and as a foundation for post-secondary education (FRN, 2014). Some research evidence (Osugwu, 2012; Omotayo, 2014; Umoru & Haruna, 2018) have established that students' performance in Accounting Education has been worrisome, this implies inadequate acquisition of knowledge and skills for personal and national sustainability. Okoli and Okorie (2015) attested to the indispensability of adequate supply of material resources if the teaching and learning of commercial subjects in secondary schools will yield employment generation through the acquisition of requisite skills.

Observation shows that teachers of accounting in senior secondary schools are still using the traditional methods of teaching such as textbook, script, blackboard and chalks. Teachers are talking and students are just listening for a whole lesson period. Whereas accounting skills, theories and practices are

developing rapidly, teaching of the subject has been observed to be still traditional and unchanging. Students must not only learn how to record and report certain events, but they also need to be taught what principles to apply in specific situations. The acquisition of Accounting Education Skills will make accounting teaching very efficient and meet the demand of the accounting students that the developing economy requires. From the foregoing, it can be deduced that the obsolete teaching methods makes the teaching of accounting education to be less efficient. It is against this backdrop that the researchers intend to identify the skills acquired by Teachers for effective teaching of senior secondary school accounting in Rivers State.

Purpose of the Study

The purpose of this study was to examine the skills acquired by Accounting Education Teachers for effective teaching in Senior Secondary School Accounting in Rivers State. Specifically, the study sought to determine:

1. The extent to which accounting education teachers have acquired subject mastering skills for effective teaching of senior secondary school accounting in Rivers State.
2. The extent to which accounting education teachers have acquired pedagogical skills for effective teaching of senior secondary school accounting in Rivers State.
3. The extent to which accounting education teachers have acquired classroom management skills for effective teaching of senior secondary school accounting in Rivers State.
4. The extent to which accounting education teachers have acquired practical skills for effective teaching of senior secondary school accounting in Rivers State.
5. The extent to which accounting education teachers have acquired assessment skills for effective teaching of senior secondary school accounting in Rivers State.

Research Questions

The study was guided by the following research questions:

1. To what extent have accounting education teachers acquired subject mastering skills for effective teaching of senior secondary school accounting in Rivers State?
2. To what extent have accounting education teachers acquired pedagogical skills for effective teaching of senior secondary school accounting in Rivers State?
3. To what extent have accounting education teachers acquired classroom management skills for effective teaching of senior secondary school accounting in Rivers State?
4. To what extent have accounting education teachers acquired accounting practical skills for effective teaching of senior secondary school accounting in Rivers State?
5. To what extent have accounting education teachers acquired accounting assessment skills for effective teaching of senior secondary school accounting in Rivers State?

Hypotheses

This study was guided by the following hypotheses tested at 0.05 level of significance:

1. There is no significance difference in the mean response scores of accounting education teachers from Rivers East, Rivers South-East and Rivers West Senatorial Districts on extent to which they have acquired subject mastering skills for effective teaching of senior secondary school accounting in Rivers State.
2. There is no significance difference in the mean response scores of accounting education teachers from Rivers East, Rivers South-East and Rivers West senatorial Districts on extent to which they have acquired pedagogical skills for effective teaching of senior secondary school accounting in Rivers State.
3. There is no significance difference in the mean response scores of accounting education teachers from Rivers East, Rivers South-East and Rivers West senatorial Districts on extent to which they

have acquired classroom management skills for effective teaching of senior secondary school accounting in Rivers State.

4. There is no significance difference in the mean response scores of accounting education teachers from Rivers East, Rivers South-East and Rivers West senatorial Districts on extent to which they have acquired accounting practical skills for effective teaching of senior secondary school accounting in Rivers State.
5. There is no significance difference the mean response scores of accounting education teachers from Rivers East, Rivers South-East and Rivers West senatorial Districts on extent to which they have acquired assessment in accounting skills for the effective teaching of senior secondary school accounting in Rivers State.

METHODOLOGY

Descriptive Survey research design was adopted for this study. Descriptive research aims to accurately and systematically describe a population, situation or phenomenon (Shona, 2020). It is the best approach for this research because it provides the researcher with an opportunity to examine the skills acquired by accounting education teachers for effective teaching of senior secondary school accounting in Rivers State. The population of this study consists of 278 accounting teachers in all the Senior Secondary Schools in the 3 senatorial district of Rivers State: Rivers East (107), Rivers South-East (74) and Rivers West (97). A sample size of 139 teachers representing 50% of the population was drawn from the senatorial districts based on the ratio of their population thus: Rivers East (53 teachers), Rivers South-East (37 teachers) and Rivers West (49 teachers). The instrument for data collection was a self-structured questionnaire titled “Accounting Education Teachers’ Skills Rating Scale” (AETSRS) which comprised 20 item statements. The rating scale was divided into two sections (A and B). Section A sought demographic information of the respondents while Section B was divided into 5 sub-sections in respect to each of the 5 research questions guiding the study. The four point rating scale was used thus; Very High Extent (VHE) =4points, High Extent (HE) =3points, Moderate Extent (ME) =2points and Low Extent (LE) =1point. The research instrument was subjected to face and content validity by a Measurement and Evaluation expert and two Business Education experts from Rivers State University, Port-Harcourt. The reliability of the instrument was determined using Pearson’s Product Moment Correlation Co-efficient formula. Copies of the questionnaire were administered twice to 15 accounting education teachers from Niger Delta University, Bayelsa that were not part of the population within a space of two weeks to obtain a reliability coefficient of 0.81. A total of 139 copies of questionnaire were administered to the respondents by hand and all were retrieved. The responses gathered from the questionnaire were analyzed with the use of Mean and Standard Deviation to answer the research questions. The means of 2.50 and above was considered high and any mean that was less than 2.50 was considered low. Analysis of Variance (ANOVA) statistical tool was used to test the hypotheses at 0.05 level of significance, where F-calculated or F-critical was less than 0.05, the hypothesis was rejected otherwise it was accepted.

RESULTS

Research Question 1: *To what extent have accounting education teachers acquired subject mastering skills for effective teaching of senior secondary school accounting in Rivers State?*

Table 1: Mean and standard deviation computation on the extent to which accounting education teachers’ have acquired subject mastering skills for effective teaching of senior secondary school accounting in rivers state

S/N	ITEMS	RIVERS EAST (N=57)			RIVERS SOUTH EAST (N=37)			RIVERS WEST (N=49)		
		\bar{X}	SD	REM	\bar{X}	SD	REM	\bar{X}	SD	REM
		1.	To what extent are you good in preparing the petty cash book?	2.92	1.05	High Extent	3.12	1.21	High Extent	2.66
2.	To what extent are you conversant with the preparation of single cash book?	3.10	1.13	High Extent	2.94	1.03	High Extent	3.01	1.13	High Extent
3.	To what extent can you make contra entries conveniently?	2.80	1.16	High Extent	3.11	1.23	High Extent	3.11	1.32	High Extent
4.	To what extent can you identify the difference between cash and trade discounts?	2.95	1.03	High Extent	2.93	1.82	High Extent	2.60	1.30	High Extent
GRAND MEAN (\bar{x})		2.94	1.09	HE	3.02	1.32	HE	2.85	1.30	HE

Source: Field Work

The result of Table 1 above indicated that teachers’ of accounting education in secondary schools are very good in preparing the petty cash book with the mean responses of 2.92, 3.12 and 2.66 for Rivers East (RE), Rivers South East (RSE) and Rivers West (RW) Senatorial Districts (SD), very conversant with the preparation of single cash book with the mean responses of 3.10, 2.94 and 3.01 for RE, RSE and RW SD and can conveniently make contra entries for RE, RSE and RW SD respectively. The mean responses are greater than the decision mean of 2.50. Thus, it was observed that the respondents accepted all the items and agreed that to a high extent, teachers have acquired subject mastering skills for effective teaching of senior secondary school accounting in Rivers State.

Research Question 2: *To what extent have accounting education teachers acquired pedagogical skills for effective teaching of senior secondary school accounting in Rivers State?*

Table 2: Mean and Standard Deviation Computation on extent to which accounting education teachers' have acquired pedagogical skills for effective teaching of senior secondary school accounting in Rivers State

S/N	ITEMS	RIVERS EAST (N=57)			RIVERS SOUTH EAST (N=37)			RIVERS WEST (N=49)		
		\bar{X}	SD	REM	\bar{X}	SD	REM	\bar{X}	SD	REM
1.	I develop the learning ability and problem-solving capacity of my students by adopting activity-based learning strategies.	3.12	1.21	High Extent	2.66	1.44	High Extent	2.92	1.05	High Extent
2.	I usually apply flipped classrooms instructional methods to engender the needed accounting competencies of my students for employability and self-employment.	2.93	1.04	High Extent	3.0	1.15	High Extent	3.10	1.13	High Extent
3.	I adopt innovative approach in teaching my students.	3.11	1.23	High Extent	3.11	1.32	High Extent	2.81	1.17	High Extent
4.	I most times apply project based learning approach to teach my students.	2.71	1.82	High Extent	2.60	1.30	High Extent	2.95	1.03	High Extent
GRAND MEAN (\bar{x})		2.97	1.30		2.84	1.30		2.95	1.10	

Source: Field Work

The result of Table 2 above indicated that teachers' of accounting education in secondary schools develop the learning ability and problem-solving capacity of students by adopting activity-based learning strategies with the mean responses of 3.12, 2.66 and 2.92 for RE, RSE RW Senatorial Districts, adopt innovative approach in teaching students with the mean responses of 3.11, 3.11 and 2.81 for RE, RSE and RW Senatorial Districts respectively. The mean responses are greater than the decision mean of 2.50. Thus, it was observed that the respondents accepted all the items and agreed that to a high extent, teachers have acquired pedagogical skills for effective teaching of secondary school accounting in Rivers State.

Research Question 3: *To what extent have accounting education teachers acquired classroom management skills for effective teaching of senior secondary school accounting in Rivers State?*

Table 3: Mean and Standard Deviation Computation on the extent to which accounting education teachers' have acquired classroom management skills for effective teaching of senior secondary school accounting in Rivers State

S/N	ITEMS	Rivers East (N=57)			Rivers South East (N=37)			Rivers West (N=49)		
		\bar{X}	SD	REM	\bar{X}	SD	REM	\bar{X}	SD	REM
1.	I capture the full attention of my students before the commencement of my lesson in class.	3.0	1.15	High Extent	2.70	1.45	High Extent	3.11	1.22	High Extent
2.	I do not give room for unnecessary complaints in class in order not to distract my lessons.	3.11	1.32	High Extent	2.85	1.19	High Extent	2.90	1.05	High Extent
3.	I always make my lessons very interactive to keep my students organized, orderly, focused, attentive, on task, and academically productive during a class.	2.60	1.30	High Extent	3.10	1.32	High Extent	3.12	1.23	High Extent
4.	I connect one on one and show compassion to my students which is one of the best tool for effective classroom management.	2.84	1.28	High Extent	2.60	1.30	High Extent	2.93	1.82	High Extent
	GRAND MEAN	2.89	1.26		2.81	1.32		3.02	1.33	

(\bar{x})

Source: Field Work

From Table 3 above, the results indicated that teachers' of accounting education in secondary schools capture the full attention of students before the commencement of their lesson in class with the mean responses of 3.0, 2.70 and 3.11 for RE, RSE RW Senatorial Districts and connect one on one and show compassion to students with the mean responses of 2.84, 2.60 and 2.93 for RE, RSE and RW Senatorial Districts respectively. The mean responses are greater than the decision mean of 2.50. Thus, it was observed that the respondents accepted all the items and agreed that to a high extent, teachers have acquired classroom management skills for effective teaching of senior secondary school accounting in Rivers State.

Research Question 4: To what extent have accounting education teachers acquired accounting practical skills for effective teaching of senior secondary school accounting in Rivers State?

Table 4: Mean and Standard Deviation Computation on extent to which accounting education teachers' have acquired accounting practical skills for effective teaching of senior secondary school accounting in Rivers State.

Source: Field Work

S/N	ITEMS	RIVERS EAST (N=57)			RIVERS SOUTH EAST (N=37)			RIVERS WEST (N=49)		
		\bar{X}	SD	REM	\bar{X}	SD	REM	\bar{X}	SD	REM
1.	I am supposed to teach book keeping ethics before ledger entries.	3.12	1.05	High Extent	3.02	1.21	High Extent	2.60	1.44	High Extent
2.	Transactions are transferred from the journals to the ledger.	2.50	1.13	High Extent	2.54	1.03	High Extent	2.71	1.13	High Extent
3.	The four types of ledgers are sales, purchase, general and private ledgers.	2.80	1.16	High Extent	3.13	1.23	High Extent	3.14	1.32	High Extent
4.	Are you good in posting into the books of account?	2.75	1.03	High Extent	2.63	1.82	High Extent	2.56	1.30	High Extent
GRAND MEAN (\bar{x})		2.80	1.09		2.83	1.32		2.75	1.29	

The result of Table 4 above indicated that teachers' of accounting education in secondary schools teach book keeping ethics before ledger entries with the mean responses of 3.12, 3.02 and 2.60 for RE, RSE RW Senatorial Districts, good in posting into the books of account with the mean responses of 2.75, 2.63 and 2.56 for RE, RSE and RW Senatorial Districts respectively. The mean responses are greater than the decision mean of 2.50. Thus, it was observed that the respondents accepted all the items and agreed that to a high extent, teachers have acquired accounting practical skills for effective teaching of senior secondary school accounting in Rivers State.

Research Question 5: To what extent have accounting education teachers acquired accounting assessment skills for effective teaching of senior secondary school accounting in Rivers State?

Table 5: Mean and Standard Deviation Computation on extent to which accounting education teachers' have acquired accounting assessment skills for effective teaching of senior secondary school accounting in Rivers State

S/N	ITEMS	RIVERS EAST (N=57)			RIVERS SOUTH EAST (N=37)			RIVERS WEST (N=49)		
		\bar{X}	SD	REM	\bar{X}	SD	REM	\bar{X}	SD	REM
1.	I assess my students by testing them immediately the process of teaching is concluded.	2.80	1.05	High Extent	3.12	1.21	High Extent	2.66	1.44	High Extent
2.	I assess my students in order to help them develop their motivation and enhance their learning process.	3.10	1.13	High Extent	2.94	1.03	High Extent	3.01	1.13	High Extent
3.	The methods of assessment I used affect the learning outcome of my students positively.	2.92	1.16	High Extent	3.11	1.23	High Extent	3.11	1.32	High Extent
4.	I always give my students feedback after assessing them.	2.95	1.03	High Extent	2.93	1.82	High Extent	2.60	1.30	High Extent
GRAND MEAN (\bar{x})		2.94	1.09		3.03	1.32		2.85	1.29	

Source: Field Work

The result of Table 5 above indicated that teachers' of accounting education in secondary schools assess their students by testing them immediately the process of teaching is concluded with the mean responses of 2.80, 3.12 and 2.66 for RE, RSE RW Senatorial Districts, assess their students in order to help them develop their motivation and enhance their learning process with the mean responses of 3.10, 2.94 and 3.01 for RE, RSE and RW Senatorial Districts and give their students feedback after assessing them with

the mean responses of 2.95, 2.93 and 2.60 for RE, RSE and RW Senatorial Districts respectively. The mean responses are greater than the decision mean of 2.50. Thus, it was observed that the respondents accepted all the items and agreed that to a high extent, teachers have acquired accounting assessment skills for effective teaching of senior secondary school accounting in Rivers State

Hypothesis 1: There is no significance difference in the mean response of accounting education teachers from Rivers East, Rivers South-East and Rivers West Senatorial Districts on extent to which they have acquired subject mastering skills for the effective teaching of senior secondary school accounting in Rivers State.

Table 6: Summation of Analysis of Variance (ANOVA) on the mean response of teachers of Rivers East, Rivers South-East and Rivers West Senatorial Districts on extent to which they have acquired subject mastering skills for the effective teaching of senior secondary school accounting in Rivers State

Source of Variance	Sum of Squares	Df	Mean of Squares	F. cal	F. crit	Level of Significance	Remarks
Between Groups	0.07	2	0.035	0.14	3.07	0.05	Accept Ho
Within Groups	33.02	136	0.243				
Total	33.09	138					

Source: Field Work

The table 6 above shows the source of variance between and within groups with sum of squares of 0.07 and 33.02 respectively. With Df of 136 under 2, the f calculated value was found to be 0.14 under a significance level of 0.05 and the table value was found to be 3.07. The values shows that there is no significance difference in the mean response of accounting education teachers from Rivers East, Rivers South-East and Rivers West Senatorial Districts on extent to which they have acquired subject mastering skills for effective teaching of senior secondary school accounting in Rivers State because the calculated f value of 0.14 is less than the critical value of 3.07 and the hypothesis is accepted.

Hypothesis 2: There is no significance difference in the mean response of accounting education teachers from Rivers East, Rivers South-East and Rivers West Senatorial Districts on the extent to which they have acquired pedagogical skills for the effective teaching of senior secondary school accounting in Rivers State.

Table 7: Summation of Analysis of Variance (ANOVA) on the mean response of teachers of Rivers East, Rivers South-East and Rivers West Senatorial Districts on the extent to which they have acquired pedagogical skills for the effective teaching of senior secondary school accounting in Rivers State

Source of Variance	Sum of Squares	Df	Mean of Squares	F. cal	F. crit	Level of Significance	Remarks
Between Groups	0.01	2	0.005	0.02	3.07	0.05	Accept Ho
Within Groups	35.22	136	0.260				
Total	35.23	138					

Source: Field Work

The Table 7 above shows the source of variance between and within groups with sum of squares as 0.01 and 35.22 respectively. With Df of 136 under 2, the f calculated value was found to be 0.02 under a significance level of 0.05 while the table value was found to be 3.07. These values shows that there is no significance difference in the mean response of accounting education teachers from Rivers East, Rivers South-East and Rivers West Senatorial Districts on the extent to which they have acquired pedagogical skills for the effective teaching of senior secondary school accounting in Rivers State because the calculated f value of 0.02 is less than the critical value of 3.07 and the hypothesis is accepted.

Hypothesis 3: There is no significance difference in the mean response of accounting education teachers from Rivers East, Rivers South-East and Rivers West Senatorial Districts on the extent to which they have acquired classroom management skills for the effective teaching of senior secondary school accounting in Rivers State.

Table 8: Summation of Analysis of Variance (ANOVA) on the mean response of teachers of Rivers East, Rivers South-East and Rivers West Senatorial Districts on the extent to which they have acquired classroom management skills for the effective teaching of senior secondary school accounting in Rivers State

Source of Variance	Sum of Squares	Df	Mean of Squares	F. cal	F. crit	Level of Significance	Remarks
Between Groups	0.29	2	0.145	0.59	3.07	0.05	Accept Ho
Within Groups	33.58	136	0.247				
Total	33.87	138					

Source: Field Work

The Table 8 above shows the source of variance between and within groups with sum of squares as 0.29 and 33.58 respectively. With Df of 136 under 2, the f calculated value was found to be 0.59 under a significance level of 0.05 and the table value was found to be 3.07. These values shows that there is no significance difference in the mean response of accounting education teachers from Rivers East, Rivers South-East and Rivers South Senatorial Districts on the extent to which they have acquired classroom management skills for the effective teaching of senior secondary school accounting in Rivers State because the calculated f value of 0.59 is less than the critical value of 3.07 and the hypothesis is accepted.

Hypothesis 4: There is no significance difference in the mean response of accounting education teachers from Rivers East, Rivers South-East and Rivers West Senatorial Districts on the extent to which they have acquired practical accounting skills for the effective teaching of senior secondary school accounting in Rivers State.

Table 9: Summation of Analysis of Variance (ANOVA) on the mean response of teachers of Rivers East, Rivers South-East and Rivers West Senatorial Districts on the extent to which they have acquired practical accounting skills for the effective teaching of senior secondary school accounting in Rivers State

Source of Variance	Sum of Squares	Df	Mean of Squares	F. cal	F. crit	Level of Significance	Remarks
Between Groups	0.36	2	0.18	0.67	3.07	0.05	Accept Ho
Within Groups	36.78	136	0.27				
Total	37.14	138					

Source: Field Work

The Table 9 above shows the source of variance between and within groups with sum of squares as 0.36 and 36.78 respectively. With Df of 136 under 2, the f calculated value was found to be 0.67 under a significance level of 0.05 and the table value was found to be 3.07. These values shows that there is no significance difference in the mean response of accounting education teachers from Rivers East, Rivers South-East and Rivers West Senatorial Districts on the extent to which they have acquired practical accounting skills for the effective teaching of senior secondary school accounting in Rivers State because the calculated f value of 0.67 is less than the critical value of 3.07 and the hypothesis is accepted.

Hypothesis 5: There is no significance difference in the mean response of accounting education teachers from Rivers East, Rivers South-East and Rivers South-West Senatorial Districts on the extent to which they have acquired accounting assessment skills for the effective teaching of senior secondary school accounting in Rivers State.

Table 10: Summation of Analysis of Variance (ANOVA) on the mean response of teachers of Rivers East, Rivers South-East and Rivers West Senatorial Districts on the extent to which they have acquired accounting assessment skills for the effective teaching of senior secondary school accounting in Rivers State

Source of Variance	Sum of Squares	Df	Mean of Squares	F. cal	F. crit	Level of Significance	Remarks
Between Groups	0.25	2	0.13	0.39	3.07	0.05	Accept Ho
Within Groups	44.87	136	0.33				
Total	45.12	138					

Source: Field Work

The Table 10 above shows the source of variance between and within groups with sum of squares as 0.25 and 44.87 respectively. With Df of 136 under 2, the f calculated value was found to be 0.39 under a significance level of 0.05 and the table value was found to be 3.07. These values shows that there is no significance difference in the mean response of accounting education teachers from Rivers East, Rivers South-East and Rivers West Senatorial Districts on the extent to which they have acquired accounting assessment skills for the effective teaching of senior secondary school accounting in Rivers State because the calculated f value of 0.39 is less than the critical value of 3.07 and the hypothesis is accepted.

DISCUSSION OF FINDINGS

This study identified the accounting education skills acquired for effective teaching of senior secondary school accounting in Rivers State, Nigeria.

The findings from research question one revealed that to a high extent, accounting education teachers have acquired subject mastering skills for effective teaching of accounting in senior Secondary Schools in Rivers State. However, hypothesis one revealed that there is no significant difference in the mean ratings of accounting education teachers from three senatorial districts of Rivers State on the acquisition of subject mastering skills for effective teaching in senior Secondary Schools. In line with this finding is the assertion by Blomeke and Delaney (2012) who established that there is a high correlation between what teachers know and what they teach. Thus, the ability to teach effectively depends on the teachers' knowledge of the subject matter.

The findings from research question two disclosed that accounting education teachers have acquired pedagogical skills for effective teaching in senior Secondary Schools to a high extent. Nevertheless, hypothesis two revealed that there is no significant difference in the mean ratings of accounting education teachers from the three senatorial districts of Rivers State on the acquisition of pedagogical skills for the effective teaching of accounting in senior Secondary Schools. This is in line with Howard, O'Brien, Kay and O'Rourke (2019) who identified project-based, real-world learning, land-based education, and flipped classrooms as contemporary instructional methods that can engender the needed accounting competencies for employability and self-employment.

The finding from research question three further revealed that to a large extent, accounting education teachers have acquired classroom management skills for effective teaching in senior Secondary Schools. Consequently, hypothesis three revealed that there is no significant difference in the mean ratings of accounting education teachers from the three senatorial districts of Rivers State on the extent to which the acquisition of classroom management skills is effective for the teaching of accounting in senior Secondary Schools. This is in line with the glossary of education reform(2014) which opined that classroom management skills refers to the wide variety of skills and techniques that teachers use to keep students organized, orderly, focused, attentive, on task, and academically productive in the class.

The finding from research question four exposed that accounting education teachers have acquired practical skills to a large extent for effective teaching in senior Secondary Schools. However, hypothesis four revealed that there is no significant difference in the mean ratings of accounting education teachers from the three senatorial districts in Rivers State on the extent to which the acquisition of accounting practical skills is effective for the teaching of accounting in senior Secondary Schools in Rivers State.

This is in line with Brante, (2010) who said that professional knowledge connect abstract theoretical knowledge to practical skills.

The finding from research question five uncovered that to a large extent, accounting education teachers have acquired assessment skills for effective teaching in senior Secondary Schools in Rivers State. However, hypothesis five revealed that there is no significant difference in the mean ratings of accounting education teachers from the three senatorial districts of the State on the extent to which the acquisition of accounting assessment skills is effective for the teaching of accounting in senior Secondary Schools in the State. This is in line with Healy et al. (2014) who opined that the impact of the assessment activities is the driving force among the students that helps them to develop motivation and enhance their learning process.

CONCLUSION

This study examined the skills acquired by accounting education teachers for effective teaching of senior secondary accounting in Rivers State, Nigeria. The findings showed that accounting education teacher have acquired subject mastering skills, pedagogical skills, classroom management skills, accounting practical skills and accounting assessment skills for effective teaching of accounting in senior secondary schools in Rivers State, Nigeria. The hypotheses revealed that there is no significant difference in the mean ratings of accounting education teachers from the three senatorial districts of the State on the extent to which the acquisition of subject mastering skills, pedagogical skills, classroom management skills, accounting practical skills and accounting assessment skills are effective for the teaching of accounting in senior secondary schools in Rivers State

RECOMMENDATIONS

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

1. Accounting education teachers should be encouraged to acquire more subject mastering skills to enhance their lesson delivery.
2. There is need for more and current pedagogical skills to be acquired by accounting education teachers for effective delivery of their subject.
3. Accounting education teachers should always be retrained on classroom management skills for effective delivery of their lessons in schools.
4. Accounting education teachers should continuously improve themselves on accounting practical skills for effective delivery of their subject in schools.
5. Accounting education teachers should seek to know more about current accounting assessment skills for effective delivery of their subject in schools.

REFERENCES

- Adediwura, A.A., & Bada, T. (2007). Perception of teachers' knowledge, attitude and teaching skills as predictor of academic performance in Nigerian secondary schools. Ile-Ife, Nigeria. *Academic Journals. Volume 7(2), 165-171. Retrieved on June 10, 2021*
- Aifuwa, H. O., Saidu M. & Aifuwa, S. A. (2020). Coronavirus Pandemic Outbreak and Firms Performance in Nigeria. *Management and Human Resource Research Journal. Vol.9(4), 15-25. Retrieved in May 2021 from https://www.researchgate.net*
- Aina, Ayaduba & Ulinfu (1980). The importance of secretarial education: Benin, secretarial world 1:1.
- Amesi, J. (2010). Business education and poverty alleviation. *Orient Journal of Education. 5(1), 57 – 62.*
- Armstrong, M. B. (2010). Ethics and Professionalism in Accounting Education: a Sample Course", *Journal of Accounting Education, Vol. 11(1), 77-92. http://dx.doi.org*
- Asaolu, A. (2012). Modern bookkeeping and accounts Ibadan: Calabeks Publishers
- Ayodele, D. (2018). Business education and its relevance in the 21st century for technology and national development, *Business Education Journal III*
- Beach, D. & Bagley, C. (2013). Changing Professional Discourses in Teacher Education Policy Back Towards a Training Paradigm: a Comparative Study. *European Journal of Teacher Education, 36 (4), 379-392.*

- Biggs, J. (2014). Constructive alignment in university teaching. *HERDSA Review of Higher Education*, 1(5), 5-22. Retrieved in June 2021 from <https://www.herdsa.org.au>.
- Brante, T. (2010). Professional Fields and Truth Regimes: In Search of Alternative Approaches. *Comparative Sociology* 9 (6), 843–886.
- Blömeke, S. & Delaney, S. (2012). Assessment of teacher knowledge across countries: A review of the state of research. *ZDM Mathematics Education*, 44, 223-247
- Buba, M. P., Rimamnde, R., Umma, A. U. M. & Mallo, M. J. (2015). Variation of Attitudes amongst University Students Towards Entrepreneurship Education. *Journal of Business Administration and Education*, 7(2), 177-195.
- Cannon, R. & Newble, D. (2009). *A Handbook for Teachers in Universities and Colleges: A Guide to Improving Teaching Methods*. London: Kogan
- Carless, D. (2006). Differing perceptions in the feedback process. *Studies in Higher Education*, 31(2), 219-233
- Charalambous, C. 2010. Mathematical Knowledge for Teaching and Task Unfolding: An Exploratory Study. *The Elementary School Journal* 110(3), 247-276
- Christopher Bronke (2018). Combating the Chaos: 3Cs for a well-managed classroom. Retrieved in June 2021 from www.teachingchannel.co.
- Dambo, B. I. (2019). The Relationship between Entrepreneurship Skills Acquisition and Job Creation among Graduating Students of Tertiary Institutions in Nigeria. *Journal of Management and Corporate Governance*, 11(2), 1-13. Retrieved in May 2021 from www.ceresinpub.org
- Federal Republic of Nigeria (2014). National policy on education. Lagos: NERDC.
- Heinesen, E. (2010). Estimating class-size effects using within school variation in subject specific classes: An important interaction. *Advances in Health Sciences Education*, 5(3), 197-205.
- Howard, P., O'Brien, C., Kay, B. & O'Rourke, K. (2018). Leading educational change in the 21st first century: Creating living schools through shared vision and transformative governance. *Sustainability*, 11, 4109, 1-13.
- Gijbels, D. & Dochy, F. (2006). Students' assessment preferences and approaches to learning: Can formative assessment make a difference? *Educational Studies*, 32(4), 309-409. <https://doi.org>.
- Guerrero S. (2019). *Teachers' Pedagogical Knowledge and the Teaching Profession*. Paris: OECD Publishing.
- Healy, M., McCutcheon, M. & Doran, J. (2014). Student views on assessment activities: Perspectives from their experience on an undergraduate programme. *Accounting Education*, 23(5), 467-482.
- Igwe, A. U. & Ikatule, O. R. (2011). Effects of computer tutorial and drill (CTD) on senior secondary school students' achievement in basic electronics in Lagos State. *Proceedings of Nigerian Association of Teachers of Technology, Umunze*, 108-119.
- Joseph, C. & Rahmat, M. (2019). Factors influencing the effectiveness of the competition based leaning (CBL) activity among accounting undergraduates. *International Business Education Journal*, 12(1), 1-14.
- Kanjee, A. 2009. Enhancing Teachers' Assessment Practices in South African Schools: Evaluation of the Assessment Resource Banks. *Education as Change* 13(1), 67-83.
- Kayii, N.E & Dambo, B.I (2018). Effect of Blended Learning Approach on Business Education Students' Achievement in Elements of Business Management in Rivers State University. *International Journal of Innovative Information Systems & Technology Research*, 6(1), 38-48
- Littleton A. C. (2016). The purpose of Accounting Education. *A Collection of Unpublished Essays (Studies in the Development of Accounting Thought)* 20, 47-55
- Mynbayewa, A., Sadvakassova, Z. & Akshalova, B. (2017). Pedagogy of the twenty-first century: Innovative teaching methods. Retrieved in May 2021 from www.doi:10.5772/intechopen.72341
- Mohamed, E. & Lashine, S. (2017). Accounting knowledge and skills and challenges in a global business environment. *Managerial Finance*. 29(6), 3 – 16
- Ndinechi, G. I. & Obidile, I. J. (2013). Strategies considered effective for teaching accounting in tertiary institutions in Anambra State. *The Official Journal of Nigerian Accounting Association (NAA)*, 4(2), 133-143.
- Nwosu, L., Bechuke, A. & Moorosi, P. (2018). Towards an effective management on the teaching and learning of accounting in secondary schools. *British Journal of Research*, 5(1:38), 1- 8. Retrieved in April 2021 from <http://www.imedpub.com/>
- Obiete, I. A., Nwazor, J. C. & Ifeoma, V. F. (2015). Strategies for teaching business education students in Nigerian tertiary institutions for co-operate governance. *Journal of Education and Practice*, 6(18), 170-175. Retrieved in July 2021 from <https://files.eric.ed.gov/fulltext/EJ1079715>
- Okoli, B. E. & Okorie, O. (2015). Adequacy of material resources required for effective implementation of upper basic education Business Studies curriculum in Nigeria. *Journal of Education and Practice*, 6(6), 1-8.

- Omotayo, B. K. (2014). Teachers' characteristics and students' performance level in senior secondary school Financial Accounting. *Journal of Empirical Studies*, 1(2), 48-53.
- Osuagwu, U. (2012). The rot in Nigeria's educational sector. *The Economy Magazine*. Retrieved in June 2021 from <http://www.theeconomyng.com/news200.htm>.
- Rabia O., Mehmet Y., Ibrahim A., Yusuf P., (2015). A comparative analysis of accounting education's effectiveness with the balanced scorecard method: A case study of KMU. *Procedia-Social and Behavioral Sciences* 174 (2015) 1849 – 1858. Retrieved @ www.sciencedirect.com in March, 2021
- Rabojjane, B. (2005). Mathematics Teachers' Understanding of Alternative Assessment as Applied in Junior Secondary Schools in Gabarone (Botswana). *Unpublished Master's Thesis, University of the Witwatersrand*.
- Ramukumba, M. (2010). The role of beliefs, conceptualizations and experiences of OBE in teaching practice. *Unpublished PhD Dissertation, University of Stellenbosch*.
- Scouller, K. (1998). The influence of assessment method on students' learning approaches: Multiple choice question examination versus assignment essay. *Higher Education* 35(4), 453-472. <https://doi.org/10.1023>.
- Serjali, N. A. A. & Abdul Halim, H. (2020). The effectiveness of 'Student Team Achievement Division' (STAD) model towards students' achievement in the Principles of Accounting subject. *International Business Education Journal*, 13(2), 1-14. Retrieved in March 2021 from <https://doi.org/10.37134/ibej/vol13.2.1.2020>
- Shona, M. (2020). Descriptive Research. Scribbr B. V. Netherland, Amsterdam. Retrieved in September, 2021 from <https://www.scribbr.com>.
- Thabethe, M. (2009). Teacher Assessment Practices: A Case Study of Three Grade 9 Mathematics Teachers in the Northern Region of KwaZulu-Natal Province. *Unpublished Masters of Education dissertation, University of KwaZulu-Natal, Durban*.
- The glossary of education reform (2014). Retrieved in April 2021 from <https://www.edglossary.org>
- Ubulom, W. J., & Ogwunte, P. C. (2017). Evaluation of instructional resources for teaching business subjects in public secondary schools in Rivers State, Nigeria. *International Journal of Innovative Education Research*, 5(4), 67-74. Retrieved in April, 2021 from www.seahipaj.org
- Ukata, P. F., & Kalagbor, P. I. (2015). Benchmarking: A veritable tool for efficiency and effectiveness in office education. *African Social and Educational Journal, Nigeria Edition*; 4(1), 153-164.
- Ukata, P. F., Wechie, N., & Nmehielle, E. L. (2017). Instructional strategies and teaching of business education in higher institutions in Rivers State. *International Journal of Education and Evaluation*, 3(9), 20-36. Retrieved in May 2021 from <https://iiardpub.org/get/IJEE>
- Umeasiegbu, T. (2011). The role of cognitive learning styles in accounting education: Developing learning competencies. *Journal of Accounting Education*, 22(1), 29-52
- Umoru, T. A., & Haruna, B. (2018). Effect of demonstration and lecture teaching methods on academic performance of secondary school students in Financial Accounting in Adamawa State, Nigeria. *Nigerian Journal of Business Education (NIGJBED)*, 5(2), 447 - 457.
- Wiliam, D. (2011). What is assessment for learning? *Studies in Educational Evaluation*, 37(1), 3-14.
- www.weareteachers.com (2020). Retrieved June 2021
- Zimmerman Nilsson, M. (2017). Practical and Theoretical Knowledge in Contrast: Teacher Educators' Discursive Positions. *Australian Journal of Teacher Education*, 42(8), 29-42. <http://dx.doi.org/10.14221/ajte.2017v42n8.3>