



Instructional Innovations Adopted by Accounting Teachers for Improved Learning among Secondary School Students in Rivers State

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ABSTRACT

The study examined Instructional Innovation adopted by Accounting Teachers for improved Learning among Secondary school students in Rivers State. Descriptive survey design was adopted. The population of the study was 4,027 comprised public and private Accounting Teachers in Secondary Schools in Rivers State. The sample size was 399 drawn using Taro Yamani. The sample proportional distributions were 211 Accounting Teachers in public secondary schools and 188 Accounting Teachers in private secondary schools in Rivers State. Two specific objectives and two research questions guided the study, two hypotheses were formulated and tested at 0.05 level of significance. A structured questionnaire titled ‘‘Instructional Innovation Among Accounting Teachers Questionnaire’’ (IIATQ) was used as instrument for data collection. The items were rated on a four (4) point rating scale. Three experts validated the instrument using content and face validation one from measurement evaluation and two from Business Education Department. While test-retest method was adopted and Pearson Product Moment Correlation method was used to establish the reliability of the instrument a coefficient of 0.98 was obtained. The questionnaire was administered all 399 copies were retrieved representing 100 percent of total number distributed. The research questions were answered using mean and standard deviation. while z- test was used to test the hypotheses. The finding revealed that Accounting Teachers use extent out-side the classroom strategy used to low extent. The findings also revealed that Accounting Teachers use in-side-the-classroom strategy used to a low extent. The researcher recommended that the Government, Non-governmental Organization (NGO) should sponsor and organize seminars, field trips, online classes, workshops, and symposia for teachers and students to improve instructional innovative strategies. Also, teachers in the classroom should update their concepts and create new teaching models to meet the demands of innovative strategies.

Keywords: Instructional Innovation, Accounting, Teachers, Improved Learning

INTRODUCTION

Classroom is part of an academic environment where formal learning process takes place. It is an important environment where students and teachers come into contact to share information in their quest for knowledge. The classroom climate is built up by the pattern of communication between teacher and students’ verbal exchange, asking questions, responding, and reacting. And this communication in the classroom is an essential part of teaching learning process. Classroom communication has been viewed as a process whereby teacher and students engaged in reciprocal actions. These actions may be verbal or nonverbal. It is helpful in building knowledge and improving communication skills of the students. In a traditional classroom, the teacher had the dominant role of an all-knowing leader who filled students with

knowledge. This role has changed and the teacher has now got many roles depending on different classroom situations. In a broad sense, he is a facilitator of learning. But today's world is passing through rapid changes and great advancements (Das, 2015). For example, today's students have grown up with gadgets and they spend more time on computers, internet, playing video games etc. than reading books; even books are now e-books. In such a condition, it is very important to focus on "How can we educate this New Generation?" To answer this, is to provide a supportive classroom environment in which they can create their own ideas; both individually and collaboratively. Hence, the need is to explore and suggest such innovative strategies in classroom interaction (Sharma, 2016).

Therefore, instructional innovation should be focused on creating conducive teaching environments within which good learning can occur. Innovative teachers are instinctive about student challenges such as lack of understanding, loss of focus, low engagement or demotivation. They strive to find new ways to keep students on task, motivate them to do their best, and encourage them to succeed. Instructional innovation is a situation where teachers are innovative, creative, discover, and devise new methods and content to ensure that students always get the best learning experiences. This innovative instructional delivery can be achieved without technology, but gradually both are becoming inseparable. Most of the instructional innovation achievement today is a combination of innovation and technology to support good learning. Hence, Ukpabio (2017) concluded that the commitment to creativity in education should be the focus of educational reform in the future, this reform should come in the form of innovation to improve the traditional and routine approach.

Teachers who are innovative in teaching tend to support students with accelerating students know how, know why, and know that, so as to reduce students struggle and maximize their learning capacity. For example, a teacher in secondary school may decide to use personalized teaching strategy in accounting. This idea will better meet the diverse needs of entire class, since not all students are prepared to learn the same thing on the same day in the same way, because some students may lack foundational skills or require more time to master content while other students are capable of accelerating faster.

Change is inevitable so as to maintain a competitive advantage in the face of constantly changing demographics, globalization trend, and technology (Siltala, 2010). Technology is embedded in innovations; today technology can be a significant driver behind that instructional innovative change. There are immersing potential and possibilities for greater and wider-spread change with the use of present-day technological advancements as well as implementation. Information and communication technology (ICT) have also become an innovation that can be translated into instructional innovative delivery to improve efficiency and expand delivery in teaching and learning. Agbomuche (2014), concludes that education activities no longer conform to classroom alone, even the use innovative technology has proved to be more potent in art of educating and informing. Hence, accounting as one of the subjects in secondary school that can be studied both in and out of the classroom also students stand a better chance to gain more in innovative technology skills that is trending today.

Accounting teachers in secondary schools can fortify themselves through the emergence of this change. This innovation can come in form of smart phones, eBooks, podcasts, internet, low-cost computers. These innovative gadgets will enhance teachers in accounting to provide better, and assist students of accounting in places under-served by traditional approach. However, teachers in accounting need to be conversant with these modern innovations so as to create their niche and occupy them. It is also necessary they gain technical proficiency in variety of software and hardware and other etc.

Accounting can be traced back in 15th century where the Middle East merchants developed a rudimentary accounting system. The first merchants of Lombardy in Northern Italy devised what is known today as Double-Entry Book Keeping system. In accounting, the word "folio" is derived from Latin word folium, which is a leaf drawn in the middle for recording accounting transactions. In 1494, an Italian Monk named Luca Paccioli devoted the first chapter of a mathematics textbook which he wrote solely for the double entry book-keeping method. This single chapter in paccioli's book heralded the arrival of accounting as a subject of study (Ayodele, 2015). Based on the above statements it is important to note that paccioli made it possible for what is being study as accounting subject or accounting education in secondary school today.

Concept of Inside the Classroom Strategies

This strategy is simply the method or style teachers employ to improve learning without necessarily using techniques like field trips or discovery techniques. This approach is basically between the teachers, and within learners, learning within the classroom. The main purpose of this classroom strategy is to encourage the learner to have one on one interactions with their teacher easily. Basically, in this type of strategy; the role of the teacher is to create a learning atmosphere inside the classroom and to encourage the students to come out with new ideas related to the topic for example the micro-learning strategy; where teachers organized teaching practice for students to come out and teach what was taught. The main aim of this teaching strategy is to provide confidence, support, and feedback to the teachers as well as student teacher.

In addition, the social learning strategy; this is also an innovative strategy within the classroom, it is cooperative way of learning based on group discussions supervised by the teacher while the Think Pair Share strategy is a cooperative learning technique in which students think through questions using three distinct steps by encouraging individual participation. In this strategy students think independently about the question, then students are grouped in pairs, and then students share their ideas with a larger group, such as the whole class under the supervision of the teacher. In this strategy, each student takes his chance to speak, discuss and participate that leads to positive effects on the whole group where students feel more self-confident and improve their learning style. In this way it makes it an excellent method for promoting classroom interaction, critical thinking, and articulate communication in the classroom (Raba, 2017).

Lastly, Blended Learning strategy this is also an innovative strategy which is a combination of traditional face-to-face and online method of teaching. In other words, it combines online digital media with traditional classroom methods to make classroom interaction effective (outside classroom & inside classroom strategy).

Concept of Outside the Classroom Strategies

This outside the classroom concept refers to the strategy teachers employ to improve learning without necessary using techniques within the classroom improve learning. Tania (2015) states that working outside the classroom, immerse in a professional and or everyday setting, generates a tension which results in a kind of learning experience, which, for certain disciplines, is complete and more engaged than the “simulated” knowledge provided within an academic environment. Some outside classroom strategies used by teachers but are not exhorted include:

Flipped classroom; Flipped class-room is very suitable for tech-savvy teachers and students. In this innovative strategy, the typical lecture and home-work elements of a course are reversed. Short video-graphed lectures prepared by the teachers are viewed by the students before they come to the classroom. During the class, the whole time is devoted to the exercises and group discussion. Thus, we can say that in flipped classroom, content delivery is done outside the classroom and home work is done in the classroom under the guidance of teacher and with the help of peers through discussions.

Smart class-room; A smart classroom can be considered as a virtual classroom. In this type of classroom, teachers can let students speak through audio and video conferencing; teachers and students can use instant messaging and chat and students can work together in groups. Smart classroom enables the teacher to access multimedia content and information that can be used for teaching students more effectively. Smart class enables teachers to express their views and ensures that every child understands the undertaken concept which ultimately affects his achievement. Smart classes use all interactive modules like videos and presentations and these visually attractive methods of teaching becomes appealing to students who are already struggling with the traditional method of teaching in a classroom. This kind of visual is both eye-catching and students can easily relate with them. This is because the audiovisual senses of students are targeted and it helps the students store the information fast and more effectively.

Field trips; It is a part experiential learning that allows students to experience concepts brainstormed in the classroom and get firsthand experience through this strategy. Field trips provide some of the most unforgettable moments in a student’s life. Not only does this activity break the repetitive and routine

classroom teaching, but it also offers students experiences that are not commonly encountered inside the classroom.

Statement of the Problem

Instructional innovation is an education model that aims at cultivating creative talents and practical approach to teaching and learning. In order to equip students with creative thinking, teachers should use instructional innovative methods that are available within the classroom or improvise methods, and also employ strategy outside the comfort of the classroom to improve teaching and learning. Yet most teachers are conditioned by school authorities in the name of perceived adherence to scheme of work and lesson plan. This situation is even worse in private schools where teachers must obtain approval for any improvisation or applying strategies for improve teaching outside the regular methods, these approaches for sure will militate against the goal aiming at improving learning. Agbamuche (2014) states that education no longer conform to classroom alone the use of innovative teaching has proved to be more potent in the art of educating and informing. Hence, the bone of contention here is, can teachers' instructional innovative strategy improve students learning ability in secondary schools in Rivers State?

Purpose of the Study

The purpose of the study is to examine the Instructional Innovations among Accounting Teachers in Secondary Schools in Rivers State. Specifically, the study sought to:

1. Determine the extent to which Accounting Teachers adopt outside-the-classroom strategy for improved learning among secondary school students in Rivers State.
2. Determine the extent to which Accounting Teachers adopt inside-the-classroom strategy for improved learning among secondary school students in Rivers State.

Research Questions

The following research questions guided the study:

1. To what extent do Accounting Teachers adopt Outside-the-classroom strategy for improved learning among secondary school students in Rivers State?
2. To what extent do Accounting Teachers adopt Inside-the-classroom strategy for improved learning Instructional among secondary school students in Rivers State?

Hypotheses

The following were tested at 0.05 alpha levels;

1. There is no significant difference in the mean rating of public and private Accounting Teachers in secondary schools on the extent of out-side the classroom strategy used for improved learning.
2. There is no significant difference in mean rating of public and private Accounting Teachers in secondary schools on the extent of in-side the classroom strategy used for improved learning.

METHODOLOGY

The descriptive survey research design was used for the study. The population was 4027 public and private senior secondary school teachers in Rivers State. The sample size of the study was 399 drawn from 4027 using Taro Yemane. The distribution was 211 Accounting Teachers in public senior secondary schools and 188 Accounting Teachers in private senior secondary schools in Rivers State. The representation was done proportionally.

Table of Accounting Teachers.

S/N	Institutions	Population Size	Sample Size
1.	Public Secondary Schools	2,139	211
2.	Private Secondary Schools	1,888	188
	Total	4,027	399

(Source: Min.Edu. RivEMIS).

The Instrument used for data collection was a structured questionnaire titled “Instructional Innovation Among Accounting Teachers Questionnaire” (IIATQ). The instrument adopted four-point rating scale weighted as “Very High Extent” (VHE) 4- point, “High Extent” (HE) 3- points, “Low Extent” (LE) 2- point and “Very Low Extent” (VLE) 1-point. The instrument provided response for two research questions with 20 items; Items 1-10 for question one, items 11-20 for research question two. Three experts validated the instrument using content and face validation one from measurement evaluation and two from Business Education Department. While test-retest method was adopted and Pearson Product Moment Correlation method was used to establish the reliability of the instrument and a coefficient of 0.98 was obtained. The questionnaire was administered and all 399 copies of the questionnaire were retrieved representing 100 percent of the total number distributed. The decision was based on upper and lower limits of the mean scores. 3.50-4.00 (VHE), 3.49-2.50 (HE), 1.50-2.49 (LE), 1.00-1.49 (VLE). Mean and standard deviation was used to answer the two research questions while t-test was used to test the hypotheses. The decision rule for the null hypothesis was that any calculated value of less than the critical value of 1.96 was considered accepted.

RESULTS

Research Question

To what extent do Accounting Teachers adopt Outside-the-classroom strategy for improved learning among secondary school students in Rivers State?

Table 1: Mean Ratings on extent Accounting Teachers adopt Outside-the-classroom strategy for improved learning among secondary school students

S/N	Statements	Public Teachers (N=211)		Private Teachers (N=188)		Decision
		Mean	SD	Mean	SD	
1.	I take students to accounting firms for practical experience.	1.74	1.01	1.73	0.94	LE
2.	I take students to ICT centres to learn basic accounting.	1.68	1.05	1.66	0.91	LE
3.	I used field trips to improve learning.	1.56	0.98	1.73	0.97	LE
4.	I attend accounting workshops, seminars etc.	1.07	0.73	1.34	0.87	VLE
5.	Holiday online lessons are followed up.	1.39	0.76	1.56	1.92	VLE
6.	I get grants for training on innovative skills to improve learning.	1.43	0.79	1.22	1.41	VLE
7.	I source for funds outside to improve learning.	1.20	1.11	1.12	0.80	V LE
8.	I collaborate, share ideas in instructional materials to improve teaching.	1.12	1.00	1.00	1.21	V LE
9.	I organised question and answer section online to improve learning.	1.01	0.90	1.32	1.11	V LE
10.	As a certified accountant it helps my teaching ability.	1.21	1.10	1.13	1.51	VLE
	Total mean/SD	13.41	9.43	13.81	11.65	
	Grand mean/SD	1.34	0.94	1.38	1.16	VLE

(Source: Fieldwork, 2020).

The data presented in Table 1 shows that the responses of the respondents for items 1-10 had an average mean scores of 1.34 and 1.38, respectively; this implies a very low extent to which the respondents used the outside-the-classroom strategies. And the standard deviation values range from 0.94 and 1.16 indicating a close response from the respondents on all items

Research Question 2: *To what extent do Accounting Teachers adopt inside-the-classroom strategy for improved learning among secondary school students in Rivers State?*

Table 2: Mean Ratings on extent Accounting Teachers adopt inside-the-classroom strategy for improved learning among secondary school students

S/N	Statements	Public Teachers (N=211)		Private Teachers (N=188)		Decision
		Mean	SD	Mean	SD	
11.	I improvise method in accounting practice.	1.74	1.01	2.31	0.94	LE
12.	ICT is embedded in my teaching style.	1.98	1.65	2.16	0.91	LE
13.	I always improvise instructional materials in teaching.	1.56	0.98	2.43	0.97	LE
14.	I introduce hard copy of accounting materials for teaching.	1.07	0.93	1.34	0.67	VLE
15.	Simulation is used for book-keeping in my teaching.	1.39	0.76	1.56	0.92	VLE
16.	I taught in the classroom using big screen or projectors.	1.40	0.80	1.80	0.84	LE
17.	Brainstorming section is provided to review past teaching.	1.70	0.87	2.40	0.90	LE
18.	Exit card is provided for complaints.	1.00	0.50	1.20	0.70	VLE
19.	I conduct extra mural classes for practical.	1.21	0.75	2.20	0.97	LE
20.	I obtain permission to improvise at all times.	2.56	1.27	2.70	1.21	HE
	Total mean/SD	15.61	8.82	20.10	8.82	
	Grand mean/SD	1.56	0.82	2.01	0.88	LE

(Source: Fieldwork, 2020).

The data presented in Table 2 shows that the responses of the respondents for items 1-10 had an average mean scores of 1.56 and 2.01, respectively; this implies a low extent to which the respondents used the outside-the-classroom strategies. And the standard deviation values range from 0.82 and 0.88 indicating a close response from the respondents on all items.

Hypothesis 1

There is no significant difference in the mean rating of public and private Accounting Teachers in secondary schools on the extent of out-side the classroom strategy used for improved learning in Rivers State.

Table 3: t-test result of the difference in the mean rating of public and private Accounting Teachers in secondary schools on the extent of out-side the classroom strategy used for improved learning

Group	N	Mean	SD	Df	L/Sign	t-Cal	t-Crit	Remark
Public Teachers	211	1.34	0.94	397	0.05	0.73	1.96	Accepted
Private Teachers	188	1.38	1.16					

(Field survey, 2021).

The data in Table 3 show that at 0.05 level of significance with 397 degree of freedom. The calculated t-value of 0.73 is less than the t-critical-value of 1.96. Hence, the null hypothesis was accepted, this implies that Accounting Teachers in public and private senior secondary schools do not differ significantly in the extent to which outside the classroom strategy was used.

Hypothesis 2

There is no significant difference in mean rating of public and private Accounting Teachers in secondary schools on the extent of in-side the classroom strategy used for improved learning.

Table 4: t-test result of the difference in mean rating of public and private Accounting Teachers in secondary schools on the extent of in-side the classroom strategy used for improved learning

Group	N	Mean	SD	Df	L/Sign	t-Cal.	t-Crit.	Remark
Public Teachers	211	1.56	0.82	397	0.05	-87	1.96	Accepted
Private Teachers	188	2.01	0.88					

(Field survey, 2021).

The data in Table 4 show that at 0.05 level of significance with 397 degree of freedom. The calculated t-value of -87 is less than the t-critical-value of 1.96. Hence, the null hypothesis was accepted, this implies that Accounting Teachers in public and private senior secondary schools do not differ significantly in the extent to which inside the classroom strategy was used.

DISCUSSION OF FINDINGS

The findings on research question 1 with respect to extent to which Accounting Teachers adopt outside-the-classroom strategy for improved learning among secondary school students revealed that the respondents to a very low extent utilized outside the classroom strategy. This implies that utilization of teaching strategy and improvisation methods in secondary schools is very low, schools are still dependent on traditional teaching methods. The finding is in line with the finding of Igwe and Ikatule (2011) that posit that poor academic performance of students is the deficiency in the teaching methods. The results on the hypothesis one proved that there is no significant difference in the mean rating of public and private Accounting Teachers in secondary schools on the extent of adoption of out-side the classroom strategy used for improved learning in Rivers State also do not differ significantly.

The findings on research question 2 with respect to extent to which Accounting Teachers adopt inside-the-classroom strategy for improved learning among secondary school students revealed that the respondents to a low extent utilized inside the classroom strategy. This implies that utilization of teaching strategy and improvisation approaches in secondary schools is to a low extent hence, schools are still

dependent on traditional teaching methods. This study is in-line with Thomas (2019) findings that stated that the greatest challenge to schools is innovation he stated that when school leaders want to bring innovative practices to classrooms, what's the challenge that stand in their way? Lack of funding and inadequate in-house expertise. The results on the hypothesis two proved that there is no significant difference in the mean rating of public and private Accounting Teachers in secondary schools on the extent of inside-the-classroom strategy used for improved learning in Rivers State also do not differ significantly.

CONCLUSION

Based on the findings of the study, the results indicated to a very low extent on the utilization of outside-the-classroom strategy adopted by Accounting Teachers for improved learning among secondary school students. This shows more need to be done regarding the teaching styles adopted by accounting teachers in senior secondary schools. However, the study indicated a low extent to which utilization of the inside-the-classroom strategy adopted by Accounting Teachers for improved learning among secondary school students. This shows that more need to be done regarding the teaching styles adopted by accounting teachers in senior secondary schools. Hence, teachers need to be allowed to innovate and authorities need to respect such innovations as well as promote innovative methods in the styles of teaching for improved learning.

RECOMMENDATIONS

Therefore, based on the findings the following recommendations are hereby made:

1. Government, Non-governmental Organisation (NGO) should sponsor and organise online classes, field trips, seminars, workshops, and symposia for teachers and students for improved learning to boost outside the classroom strategy.
2. Teachers in the classroom should update their concepts and create new teaching models to meet the demands of innovation for improved learning and boost inside the classroom strategy.

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