



Availability and Utilization of Instructional Materials for Teaching and Learning of Accounting in Senior Secondary Schools in port Harcourt Metropolis.

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ABSTRACT

This study investigated the availability and utilization of instructional materials for teaching and learning of accounting in public senior secondary schools in Port Harcourt metropolis. Two research questions and two null hypotheses guided the study. The descriptive survey research design was adopted for the study. The population of the study was 1,954 teachers in the 35 public senior secondary schools in Port Harcourt metropolis consisted of Obio/Akpor and Port Harcourt Local Government. Areas of Rivers State. The stratified random sampling technique was adopted to obtain the sample size of 586 teachers (180 males and 406 females) representing 30% of the population. The instrument for data collection was a questionnaire with two sections titled “Availability and utilization of Instructional Materials for Teaching and Learning of Accounting Questionnaire. The researchers employed face and content validity methods. The Mean rating and standard deviation were used to answer the research questions while z-test was used to test the hypothesis level of significance at 0.05. The findings of the study revealed amongst other that textbooks, chalkboards/marker boards, graphs, flannel board, tape recorders, pictures, and calculators are available instructional materials for teaching and learning of accounting in public senior secondary schools in Port Harcourt metropolis. It was recommended amongst others that teachers should effectively utilize the available instructional materials in the classroom to enhance lesson delivery; School administrators should ensure that relevant instructional materials are made available for teachers in order to facilitate effective teaching and learning.

Keywords: Instructional materials, Teaching, Availability, Utilization, Accounting

INTRODUCTION

Seeing, touching and listening, which are characteristics of instructional materials, are gateways of human learning in this 21st century. Instructional materials have the potential for enhancing students’ learning as its role in teaching and learning is one of the most important widely discussed issues in contemporary education policy. Education in this age has become widespread and as such, exclusively oral teaching cannot be the key to successful pedagogy. To make teaching and learning interesting the teacher has to use instructional materials. Instructional materials greatly influence education quality and standards and they affect the teaching and learning process. Instructional materials and learning resources are associated with objects, persons or other aspects of the environment which can be used to impact, or help in any learning activity. Instructional materials are intermediate or mediating materials used in instruction or teaching learners so as to make the learning objectives clearer and teaching easier. Adeyemo (2006) posited that the use of instructional materials are effective process of communication with the mind and represent channels to low impedance in learning process. Yusuf and Iwu (2010) defined instructional material as different forms of information carriers which are used to record, store, preserve, transmit or

retrieve' information(s) for the purpose of teaching and learning. They are used by the instructors to present and illustrate teaching points while students use them to ensure maximum learning. They can be classified as projected and non-projected; print or non-print, audio, or audio-visual etc. Ohaeri in Nwachukwu (2013) stated that instructional materials are tools ranging from elementary and home device to the highly complex and sophisticated techniques and machines which are designed to help teacher's educators, administrators and planners to cope with specific learning needs and situations. They are those materials that students can hear, see and touch which add to the effectiveness of learning.

Olagunju and Abiona (2008) stated that resource utilization is the process whereby instructional material is systematically managed and organized, towards meeting the end goal. It was further added that in a school, teaching materials that are available should be utilized in such a way that it enables the students to acquire desirable learning competencies. Utilization of standard instructional materials in teaching had been known to be fruitful learning since it stimulates student's senses and motivates them. Ekenedo (2014) pointed out that there is a relationship between knowledge of a skill and the -actual utilization of such knowledge even when it comes to teaching and learning in Senior Secondary Schools. Utilization has been further described as the actual patronage of the education facilities, equipment and supplies by these education teacher in teaching secondary school Accounting.

Utilization of instructional materials gives the learner opportunity to touch and operate special software in the teaching and learning process. Knowledge and skill can be passed into Accounting Students with different types of relevant instructional materials or tools. The use of instructional material in teaching and learning process becomes very crucial in improving the overall "quality of the learning experience of school level students. Utilization of instructional materials involves the use of instructional media (educational media) to promote the understanding of teaching - learning process between the instructor and the learner, and when utilized effectively provides concrete and realistic experience that help the learner to develop fast.

Opara and Etukudo (2014) are of the view that students learn best when they are interested and when the activities reflect their own experience. That means that students are highly motivated to learn when they see the concepts that are being presented to them. It is remarkable that the use of audio-visual aids relaxes the classroom atmosphere, motivates Accounting students and leads to the teaching and learning creativity and interactively.

As an expression, teaching can be used in various ways, but specific to this study, teaching refers to ways of making something known to others particularly in the routine work of the classroom. So, an instructional material is the same as teaching material. Some common instructional materials include interactive white boards, charts, graphs, diagrams, special accounting software, reference books, and computer, etc. (Mundi and Alfred, 2006). Yet, teaching with instructional materials, especially with the newer technologies that suit today's information technological society, is the trend in the contemporary society. Instructional materials greatly influence education quality and standards and they affect the teaching and learning process. Instructional materials and learning resources are associated with objects, persons or other aspects of the environment which can be used to impact, or help in any learning activity.

Thornton (2018), stated that the gradual shift towards the use of instructional materials in education has been encouraged by increased availability of effective, appropriate and convenient materials. Devices, machines and classroom facilities designed for improving instructional materials are equipment which are employed with the sense and sight. The use of audio-visual aid therefore become a necessity to supplement the available instructional resources and qualified teachers. The current state of audiovisual materials in Nigerian school is very cruel and unsatisfactory.

Teaching and learning of accounting in this modern period is increasingly becoming more complex to be effectively actualized with traditional tools alone. The development in modern technology has made available a wide range of instructional materials to supplement teachers' efforts in teaching and learning process (Anyanwu, 2003). The curricular of the modern subjects call for extensively and frequently combined use of traditional and conventional materials in teaching and learning process (Abolade, 2010).

Verbal instruction which is seen as the easiest form of instructional and teaching delivery system apart from real experience is becoming obsolete (Adeyanju, 2013). Since students in schools are from varied

cultural and socio-economic background and training, the teachers thus, need instructional materials or teaching aids to help them communicate and mix effectively and hence cope with students' needs based on their abilities and potentialities (Edward, 2012). However, instructional materials are not ends in themselves but they are means intended to serve a specific instructional purpose or function (Maduabum, 2014). Teachers at various age, right from the stone age and dark ages down to the knowledge age or information age had felt the need to make use of instructional materials/aids to produce better results in the teaching and learning process (Olumorin, 2011).

Statement of the Problem

Teaching and learning of accounting at the senior secondary school level in Nigeria is faced with serious task in transferring Accounting principle to the learners. The problem of students' poor achievement in Accounting related assignments in internal and external examinations have remained issues that require special planning on the side of the teacher and learner. Students' poor attitude towards the subject has been attributed to many factors including non-availability and non-utilization of instructional materials in teaching and learning of accounting subject in Senior Secondary Schools in Port Harcourt metropolis. Uzoagulu (2015) observed that a lot of computer systems and other instructional materials imported to accelerate the teaching and learning process have remained un-installed, under-utilized and un-catered for. Based on the above observations, this study investigates the availability and utilization of instructional materials for teaching and learning of accounting in public Senior Secondary Schools in Port Harcourt metropolis.

Purpose of the Study

The purpose of this study was to investigate the availability and utilization of instructional materials for teaching and learning of accounting in public senior secondary schools in Port Harcourt Metropolis. Specifically, the study sought to:

1. Examine the availability of instructional materials for teaching and learning of accounting in public senior secondary schools in Port Harcourt metropolis.
2. Determine the ways teachers utilize the available instructional materials in the classroom for teaching of accounting in public senior secondary schools in Port Harcourt metropolis.
3. Identify the factors hindering the availability and utilization of instructional materials for teaching and learning of accounting in senior secondary schools in Port Harcourt metropolis.

Research Questions

The following research questions guided the study:

1. What are the available instructional materials for teaching and learning of accounting in public senior secondary schools in Port Harcourt metropolis?
2. In what ways do teachers utilize the available instructional materials in the classroom for teaching of accounting in public senior secondary schools in Port Harcourt metropolis?
3. What are the factors hindering the availability and utilization of instructional materials for teaching and learning of Accounting in Public Senior Secondary Schools in Port Harcourt Metropolis?

Research Hypotheses

The following hypotheses were tested in this study at 0.05 level of significance:

1. There is no significant difference in the mean responses of male and female teachers on the available instructional materials in the classroom for teaching of accounting in public senior secondary schools in Port Harcourt metropolis.
2. There is no significant difference in the mean responses of male and female teachers on the ways teachers utilize the available instructional materials in the classroom for teaching of accounting in public senior secondary schools in Port Harcourt metropolis
3. There is no significant difference in the mean responses of male and female teachers on the factors hindering the availability and utilization of instructional materials for teaching and learning of accounting in public senior secondary schools in Port Harcourt Metropolis.

METHODS

This study investigated the availability and utilization of instructional materials for teaching and learning of accounting in public senior secondary schools in Port Harcourt metropolis. Four research questions and four null hypotheses guided the study. The descriptive survey research design was adopted for the study. The population of the study was 1,954 teachers in the 35 public senior secondary schools in Port Harcourt metropolis consisted of Obio/Akpor and Port Harcourt Local .Government. Areas of Rivers State. The stratified random sampling technique was adopted to obtain the sample size of 586 teachers (180 males and 406 females) representing 30% of the population. Out of the 586 copies of questionnaire administered, only 544 (180 male teachers and 364 female teachers) were correctly filled and retrieved, constituting 93 percent retrieval rate. The instrument for data collection was a questionnaire with two sections named: “Availability and utilization of Instructional Materials for Teaching and Learning of Accounting Questionnaire (AUIMTLAQ). Three experts validated the instrument and a reliability test using Cronbach Alpha method yielded a score of 0.86 for internal consistency. The data collected were analysed using mean ratings and standard deviation for the research question and t -test for large group mean was used to test the hypothesis level of significance at 0.05. .The decision rule was: if the calculated t-value was greater than critical value, the hypothesis was rejected and if the calculated t-value was less than the critical value, the hypothesis was accepted

RESULTS

Research Question 1: *What are the available instructional materials for teaching and learning of accounting in public senior secondary schools in Port Harcourt metropolis?*

Table 1: Response on the Available Instructional Materials for Teaching and Learning of Accounting.

S/N	Questionnaire Items	Male Teachers	Female Teachers		Mean	$\frac{\bar{X}_M + \bar{X}_F}{2}$	Remarks
		N=180	\bar{X}_M	SD_M	\bar{X}_F		
1.	Textbooks	3.79	0.57	3.55	0.75	3.67	Agreed
2.	Chalkboards/ Marker boards	3.51	0.89	3.45	0.77	3.48	Agreed
3.	Graphs	2.55	1.09	2.84	1.10	2.70	Agreed
4.	Flannel board	3.76	0.62	3.65	0.72	3.71	Agreed
5.	Tape recorders	2.57	1.09	2.59	1.12	2.58	Agreed
6.	Pictures	3.28	1.05	3.21	0.97	3.25	Agreed
7.	Calculators	3.29	1.03	3.05	1.02	3.17	Agreed
8.	Maps	1.93	1.02	1.91	1.00	1.92	Disagreed
Aggregate \bar{X} and SD		3.09	0.92	3.03	0.93	3.06	

Source: Field Survey, 2021.

The data on Table .1 showed that items 1,2,3,4,5,6 and7 have weighted mean scores (3.67,3.48,2.70,3.71,2.58,3.25,3.17) above the criterion mean of 2.50 and were agreed by male and female teachers as the available instructional materials for teaching and learning of accounting in public senior secondary schools. Item 8 of the questionnaire had a weighted mean score (1.92) below the criterion mean of 2.50 and was disagreed by male and female teachers as an available instructional material for teaching and learning of accounting in public senior secondary schools. With an aggregate weighted mean set of 3.06, it was evident that male and female teachers agreed that items 1-7 are the

available instructional materials for teaching and learning of accounting in Public Senior Secondary Schools in Port Harcourt Metropolis

Research Question 2: *In what ways do teachers utilize the available instructional materials in the classroom for teaching of accounting in public senior secondary schools in Port Harcourt metropolis?*

Table 2 Response on the Ways Teachers Utilize the Available Instructional Materials in the Classroom for Teaching of Accounting.

S/N	Questionnaire Items	Male Teachers N=180 \bar{X}_M	Female Teachers N=364 SD_M \bar{X}_F		Mean Set $\frac{\bar{X}_M + \bar{X}_F}{2}$		Remarks
9.	Teachers use the instructional materials to facilitate lesson delivery	3.31	1.00	3.25	0.95	3.28	Agreed
10.	Teachers use the instructional materials to show the students how to calculate accounting equations.	3.36	0.95	3.21	0.97	3.29	Agreed
11.	Teachers use the instructional materials to pass information to students	3.20	1.05	3.24	0.96	3.22	Agreed
12.	Teachers use the instructional materials to present the subject matter to the students.	3.38	0.89	3.28	0.95	3.33	Agreed
13.	Teachers use the instructional materials to discourage students from learning accounting	1.79	0.98	1.76	0.90	1.78	Disagreed
Aggregate \bar{X} and SD		3.01	0.97	2.95	0.95	2.98	

Source: Field Survey, 2021

The data on table 4.2 showed that items 9,10,11, and 12 have weighted mean scores (3.28, 3.29,3.22, 3.33) above the criterion mean of 2.50 and were agreed by male and female teachers as the utilize the available instructional materials in the classroom for teaching of accounting in public secondary schools. Item 13 of the questionnaire have a weighted mean score (1.78) below the criterion mean of 2.50 and was disagreed by male and female teachers as the way teachers utilize the available instructional material in the classroom for teaching of accounting in public Senior Secondary schools. With an aggregate weighted mean set of 2.98, it was evident that male and females teachers agreed that items 9-12 were the ways teachers utilize the available instructional materials in the classroom for teaching of accounting in public senior secondary schools in Port Harcourt metropolis.

Research Question 3: *What are the factors hindering the availability and utilization of instructional materials for teaching and learning of Accounting in Public Senior Secondary Schools in Port Harcourt Metropolis?*

Table 3: Response on the Factors Hindering the Availability and Utilization of Instructional Materials for Teaching and Learning of Accounting

S/ N	Questionnaire Items	Male Teachers	Female Teachers		Mean Set		Remarks
		N=180	N=364				
		\bar{X}_M	SD_M	\bar{X}_F	SD_F	$\frac{\bar{X}_M + \bar{X}_F}{2}$	
14.	High cost of instructional materials	3.51	0.89	3.33	0.90	3.42	Agreed
15.	Insufficient fund	3.56	0.84	3.28	0.95	3.42	Agreed
16.	Lack of trained personnel to use instructional materials	3.41	0.94	2.84	0.10	3.13	Agreed
17.	Vandalization of instructional materials	2.83	1.04	3.35	0.89	3.09	Agreed
18.	Poor maintenance culture	3.29	1.03	3.20	0.98	3.25	Agreed
19.	Irregular supervision of instructional materials	3.31	1.00	2.90	1.08	3.11	Agreed
20.	Lack of policy guidelines	3.20	1.05	3.45	0.77	3.33	Agreed
21.	Enrolment explosion	3.47	0.91	3.43	0.79	3.45	Agreed
22.	Lack of storage facilities	3.38	0.89	3.28	0.95	3.33	Agreed
Aggregate \bar{X} and SD		3.33	0.95	3.23	0.82	3.28	

Source: Field Survey, 2021

The data on table 3 showed that items 14, 15, 16, 17, 18, 19, 20, 21, and 22 have weighted mean scores (3.42, 3.42, 3.13, 3.09, 3.25, 3.11, 3.33, 3.45, 3.33) above the criterion mean of 250 and were agreed by male and female teachers on the factors hindering the availability and utilization of instructional materials for teaching and learning of accounting in public senior secondary school. With an aggregate weighted mean set of 3.28, it was evident that male and female teachers agreed that items 18-26 are the factors hindering the availability and utilization of instructional materials for teaching and learning of accounting in public senior secondary schools in port metropolis.

Hypothesis 1: There is no significant difference in the mean responses of male and female teachers on the available instructional materials in the classroom for teaching of accounting in public senior secondary schools in Port Harcourt metropolis.

Table 4: Z-test analysis of difference in the mean responses of male and female teachers on the available instructional materials for teaching and learning of accounting

Respondents	N	\bar{X}	SD	DF	Level of sign	Z-Cal	Z-Crit	Decision
Male Teachers	180	3.09	0.92	542	0.05	0.71	1.96	HOI
Female Teachers	364	3.03	0.93					Accepted

The data on table 4 showed a summary of mean, standard deviation and z-test of difference in the responses of male and female teachers on the available instructional materials for teaching and learning of accounting in public senior secondary schools in Port Harcourt metropolis. The z-test statistics calculated and used in testing the hypothesis stood at 0.71 while the critical z-value stood at 1.96, using 542 degrees of freedom at 0.05 level of significance. Since the calculated z- value was less than the critical z- value, the researchers therefore, accepted the null hypothesis of no significant difference in the mean responses of male and female teachers on the available instructional materials for teaching and learning of accounting in public senior secondary schools in the Port Harcourt metropolis.

Hypothesis 2: There is no significant difference in the mean responses of male and female teachers on the ways teachers utilize the available instructional materials in the classroom for teaching of accounting in public senior secondary schools in Port Harcourt metropolis

Table 5: Z- test Analysis of Difference in the Mean Responses of Male and Female Teachers on the Ways Teachers Utilize the Available Instructional Materials in the Classroom for Teaching of Accounting.

Respondents	N	\bar{X}	SD	DF	Level of sign	Z-Cal	Z-Crit	Decision
Male Teachers	180	3.01	0.97	542	0.05	0.68	1.96	H ₀₂
Female Teachers	364	2.95	0.95					Accepted

The data on table 5 showed a summary of mean, standard deviation and z- test of difference in the mean responses of male and female teachers on the ways teachers utilize the available instructional materials in classroom for teaching of accounting in public senior secondary schools in Port Harcourt metropolis. The z- test statistics calculated and used in testing the hypothesis stood at 0.68 while the critical z- value stood at 1.96, using 542 degree of freedom at 0.05 level of significance. Since the calculated z- value was less than the critical z- value the researcher therefore, accepted the null hypothesis of no significant difference in the mean responses of male and female teachers on the ways teachers utilize the available instructional materials in the classroom for teaching of accounting in public senior secondary schools in Port Harcourt metropolis.

Hypothesis 6 : There is no significant difference in the mean responses of male and female teachers on the factors hindering the availability and utilization of instructional materials for teaching and learning of accounting in public senior secondary schools in Port Harcourt Metropolis.

Table 6: Z-test Analysis of Difference in the Mean Responses of Male and Female Teachers on the Factors Hindering the Availability and Utilization of Instructional Materials for Teaching and Learning of Accounting

Respondents	N	\bar{X}	SD	DF	Level of sign	Z-Cal	Z-Crit	Decision
Male Teachers	180	3.33	0.95	542	0.05	1.21	1.96	H ₀₄
Female Teachers	364	3.23	0.82					Accepted

The data on table 4.8 showed a summary of mean, standard deviation and z – test of difference in the mean responses of male and female teachers on the factors hindering the availability and utilization of instructional materials for teaching and learning of accounting in public senior secondary schools in Port Harcourt metropolis. . The z – test statistics calculated and used in testing the hypothesis stood at 1.21 while the critical z – value stood at 1.96, using 542 degree of freedom at 0.05 level of significance. Since the calculated z-value was less than the critical z-value, the researcher therefore, accepted the null hypothesis of no significant difference in the mean responses of male and female teachers on the factors hindering the availability and utilization of instructional materials for teaching and learning of accounting in public senior secondary schools in Port Harcourt metropolis.

DISCUSSION OF FINDINGS

On the available instructional materials for teaching and learning of accounting, the findings of this study revealed textbooks, chalkboards/marker boards, graphs, flannel board, tape recorders, pictures, and calculators. These findings agrees with assertion of Adebule (2008) and Okam (2013) that accounting education requires the appropriate use of a judicious mix of both print, audio, visual, and other materials. These materials include text books, journals, magazines, periodicals, wall charts, posters, pictures, globes, filmstrips, slides, projectors, graphs, radio, tape recorders and televisions.

On the ways teachers utilize available instructional materials in the classrooms for teaching of accounting, the findings of this study revealed that teachers use instructional materials to facilities lesson delivery; to show the students how to calculate accounting equation; to pass information to students; and to present the subject matter to the students. These findings are in line with Tamldoe, Amedahe and Atta (2005) assertion that instructional materials in education are the use of equipment and materials that are relevant to motivate, inform, instruct, and present the subject matter to the learner as well as making learning easier than it would have been without it. The use of instructional materials can adapt to the ability and preferences of individual students and increases the amount of personalized instruction students received. In support of the above assertion, Kurland (2008) posited that studies have shown that the use of instructional materials is successfully in raising examination scores, improving students’ attitude and lowering the amount of the time required to master certain materials.

On the factors hindering the availability and utilization of instructional material for teaching and learning of accounting, the findings of this study discovered high cost of instructional materials; insufficient fund; lack of trained personnel to use instructional materials; vandalization of instructional materials; poor maintenance culture; irregular supervision of instructional materials, lack of policy guidelines; enrolment explosion; and lack of storage facilities. In corroboration with these findings, the National Teachers Institute (2011) averred that most of the instructional materials used for teaching and learning in schools are expensive and not richly available. This situation has worsened in the present days due to economic recession and high exchange rate of dollar to naira that makes it impossible for many schools to purchase instructional materials. In support of the above findings, Asiabaka in Onyeagbako (2014) posited that the major problems militating against instructional facilities of schools are lack of policy guideline for development of infrastructure in schools, insufficient fund, lack of technical knowledge to handle maintenance and supplies, enrolment explosion, security and safety, lack of timely maintenance lack of

effective supervision of staff responsible for maintenance and supplies, lack of storage facilities, and lack of consultation between supplier and user.

CONCLUSION

Based on the findings, the researchers concluded that Instructional materials are different forms of information carriers which are used to record, store, preserve, transmit or retrieve information for the purpose of teaching and learning. Amongst them are textbooks, chalk boards/marker boards, graphs, flannel board, tape recorders, and calculators. They are used by teachers to present and illustrate teaching points while students use them to ensure maximum learning. The utilization of these materials gives the learners opportunity to touch and operate special software in the teaching and learning process as knowledge and skill can be passed on into accounting students with different types of relevant instructional materials.

RECOMMENDATIONS

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

- 1 Government should provide funds for the procurement of instructional materials in secondary schools in order to enhance the teaching and learning of accounting.
- 2 School administrators should ensure that relevant instructional materials are made available for teachers in order to facilitate effective teaching and learning.
- 3 Teachers should effectively utilize the available instructional materials in the classroom to enhance lesson delivery.
- 4 Professional bodies and the community which the schools are located should assist in making available instructional materials to enable the schools attain set goals.
- 5 The government should regularly supervise the instructional facilities available in schools with a view to ensuring their effective use and maintenance.

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