



## **Perceived Influence of Teaching on Learning of Accounting Subject in Senior Secondary Schools in Rivers State**

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### **ABSTRACT**

The study investigated perceived influence of teaching on learning of accounting subject in senior secondary schools in Rivers State. Four research questions, four objectives guided the study and four corresponding hypotheses were formulated for the study. Descriptive survey research design was adopted for the study. The population of the study consists of 50,096 senior secondary school students and 278 accounting teachers in senior secondary schools in Rivers State. The sample size for students was 395 determined using Taro Yamane's formula while the entire accounting teachers which is 278 was used for the study. The sampling techniques was simple random and purposive. Instrument used for the study was the questionnaire tagged: Perceived Influence of Teaching on Learning of Accounting Subject Questionnaire (PITLASQ) for teachers and students respectively. The instrument was validated by two experts in the field of Business Education and one Measurement and Evaluation expert. A reliability index of 0.72 was achieved using Cronbach's Alpha. Mean and standard deviation was used for analysis and hypotheses was tested with z-test statistical tool. Findings from the study shows that students and teachers agreed that teacher's attitude influence the teaching on learning of accounting subject in senior secondary schools in Rivers State.

**Keywords:** Perceived Influence, Teaching, Learning, Accounting Subject

### **INTRODUCTION**

Teaching is a complex system which affects what will happen in the classroom through the interactions among the teachers, students, curriculum, local setting and others. Jegede and Brown (2010) viewed teaching as a means of passing on to others ideas, knowledge, or beliefs as doctrine. Teaching can also mean that which takes place between two sets of people whereby some forms of knowledge are taught or shared. This usually involves one set of people (teachers) helping the other (students) acquire some experience and knowledge through pre-planned activities. This implies that teaching is a process whereby certain conditions are arranged for the students consciously to develop their knowledge and by experience, in the manner set down in the lesson objectives.

Asokhia (2009) assumes that teaching is communication. In a good communication there are three main features: the person giving the information, the message or information that is to be passed, and the receiver. Asokhia (2009) believes that this can be achieved through the use of graphics, that is, pictures, symbols, illustration and drawing. For effective communication the message must be decoded rightly, if not, the message becomes distorted. To a large extent, the success of teaching and learning depends on the learner's readiness or preparedness to learn (The World Book Encyclopedia, 2001). This implies that learners must be motivated to participate in the lesson in order to understand the subject matter through the use of teaching and learning materials and teaching strategies that provides the conducive environment for rapid learning.

The primary purpose of teaching and learning process is to bring about in the learner desirable change in behaviour through critical thinking. This process however, does not take place in a vacuum but in a

classroom structured to facilitate learning. Organization for Economic Co-operation and Development (2009) described learning environment as a physical space that supports multiple and diverse teaching and learning programmes including current technologies, one that demonstrates optimal, promotes effective performance and operation over time; one that respects and is in harmony with the environment; and one that encourages social participation, provide a healthy, comfortable, safe, secure and stimulating setting for its occupants.

Learning starts from childhood and it is a continuous and life-long process. Through learning an individual gains the skills to cope with life (Ranjit, n.d). Santrock (2014) described learning as a relatively permanent influence on behaviour, knowledge and thinking skills which comes by experience. Learning upsurges knowledge to increase one's capabilities for effectual action. Learning is a complex process that runs throughout our entire life.

Learning can be termed as the change in behaviour that is influenced by the adaptation of different experiences, information, and motivation. It can also be defined as the development of the capabilities of an individual. Learning is not something that is static, but it is a factor that can be developed in the life time of students. It keeps on changing with their age, while it helps students concerned in finding out how the knowledge acquired can be used. Accounting plays a significant role today. Therefore, the learning of a particular student should not only relate to the knowledge imparted by the instructor but also relates to their attitudes and approach used in choosing particular subjects (Kshetra, 2013).

Teaching and learning of Accounting is taking place in rapidly changing conditions. It is necessary to look for optimal didactic and educational solutions encompassing goals and contents as well as forms and teaching methods allowing for preparing students to face the challenges of the contemporary world (Adunola, 2011). The most significant role of educational system in terms of teaching Accounting is developing and promoting subject competences as an important factor fostering student's personal development and the development of society. Well organized Accounting Education facilitates logical thinking and expressing ideas, organizing own work, planning and organizing the learning process, collaboration and responsibility; it prepares for life in a modern world and enables to perform many jobs. The teacher is required to pay more attention to students' awareness of developing learning skills and study habits, recognizing and analyzing problems and predicting solutions to them. Undeniably, the implementation of modern teaching methods and techniques enhances students' curiosity about accounting and increases their understanding of the basis of accounting knowledge. In accordance with the trends teaching accounting is supposed to help students understand and solve everyday problems.

Accounting is the process of recording, classifying summarizing and interpreting the financial transaction of business organization. This is in conformity with Longe and Kazeen (2012) who opined that accounting is the process of recording, classifying, summarizing, analyzing and interpreting financial transactions and communicating the results to the users of such information. Chukwu (2009) opined that accounting is the processes of recording classifying, summarizing, analyzing and interpreting financial transactions and communicating the results to the users of such information. Accounting information can be used for decision making. Accounting provides students with the information needed for decision making and exposes them to various users of accounting information. Such users of accounting information include equity investor group, the loan creditor group, the government and other regulatory bodies, the business group, the management employees and the general public (Nwoha in Nwokike, 2010). Each of these users has their different interests in the accounting information. According to Okoli (2013), accounting is a service activity that provides quantitative information about economic entities that are useful in making economic decisions.

Agomuo (2014) noted that accounting information is essential to the decision system because it provides qualitative information for planning, control and evaluation of business activities. Agomuo (2014) stresses that accounting is an information system that measures, processes and communicates financial information about an identifiable economic entity. An economic entity is a business that has a legal and independent existence. Financial accounting equips students with skills that will help them earn a living. It equally helps them to be successful entrepreneurs since they can keep adequate record of their business transactions. For the students to understand accounting subject the teachers must use effective teaching methods for proper assimilation of the subject. Teaching method focus on not only the educational content but also on the methods of the teaching and learning process (Richa, 2014). Effective teaching method enable students to focus their attention, organize their learning

material for better understanding and help teachers to provide a suitable platform for strategic learning. These instructional strategies or teaching methods adopted by the teacher will bring the desirable changes in the life of the learner (Richa, 2014).

The quality and competence of accounting teachers at the school level cannot be over emphasized. The national policy on education (2008) pointed out that 'no educational system may rise above the quality of its teachers'. Accounting teachers are expected to have good knowledge of financial accounting, absolute knowledge of the subject will help to strengthen the teacher to explain and simplify the concept being taught to learners (Jibril & Abba, 2011). The competence of accounting teacher, to a large extent, depends on his/her knowledge. This is because the teacher cannot teach effectively any concept that he is not well grounded in (Danjuma, 2010). There is no doubt that if a teacher does not have thorough knowledge of the subject matter, he or she is not an authority in the classroom. Akinsolu (2010) submitted that the availability of qualified teachers determines the performance and attitude of students in both school and society. The teachers must be thorough with the accounting concept and be able to disseminate the knowledge to him or her students effectively. The accounting information utilize will propel some students into having their own private business and be knowledge in the world of business. Those who are interested in individual business and public sector organizations finds that the study of accounting illuminate their understanding of many relevant key issues. Accounting is one of the subjects needed by every individual irrespective of the person's profession. For any business to thrive, the knowledge of accounting is necessary.

Accounting is concerned with the acquisition of knowledge for recording, analysing, interpreting and summarizing the financial data of an organization or enterprise (Ndinechi & Obidile, 2013). Unfortunately, students' perceived the subject to be very difficult and not encouraging especially at the post basic education level (secondary schools). Post basic education level is the level between the basic and tertiary level where systematic and organized education is offered. It is believed that at this level of education, desired attitude, skill and knowledge could be obtained by the recipients.

#### **Statement of the Problem**

Accounting as a profession has a very important role to play in the economic development of any nation. Learning accounting involves the skills like measuring, processing, and financial communicating about the economic entity. In other words, Accounting is a systematic process for identifying, recording, classifying, verifying, summarizing, interpreting and communicating the financial information. Students assume that accounting subject is difficult to be learnt and part of them also think that accounting is a killer subject. This may be due to inadequate knowledge of the subject, improper teaching methods and teacher's attitude towards the teaching of accounting subject. It is obvious that accounting is important in preparing the students to be an accountant but the unrealistic teaching of accounting in senior secondary schools today is far from actualizing this objective. This attitude of teachers towards the teaching of accounting subject determines how far the students can assimilate the principles and practice of accounting subject. Teachers' attitude motivates or demoralized the students' interest toward accounting subject aforementioned problem will plunge the students into unaccomplished substandard accountant. It is on this background that the researcher deemed it fit to examine perceived influence of teaching on learning of accounting subject in senior secondary schools in Rivers State.

#### **Purpose of the Study**

The aim of this study was to determine perceived influence of teaching on learning of accounting subject in senior secondary schools in Rivers State. Specifically, the study sought to achieve the following:

- (1) Determine the extent to which teachers' attitude influence learning of accounting subject in senior secondary schools in Rivers State.
- (2) Determine the extent to which learning environment influence learning of accounting subject in senior secondary schools in Rivers State.

#### **Research Questions**

In order to achieve the objectives of this study, the following research questions were posed.

- (1) To what extent does teachers' attitude influence the learning of accounting subject in senior secondary schools in Rivers State?
- (2) To what extent does learning environment influence the learning of accounting subject in senior secondary schools in Rivers State.?

### **Hypotheses**

The following null hypotheses were formulated and will be tested at 0.05 significant level.

1. There is no significant difference in the mean ratings of teachers and students on the extent to which teachers' attitude influence learning of accounting subject in Senior Secondary Schools in Rivers State.
2. There is no significant difference in the mean ratings of teachers and students on the extent to which learning environment influence learning of accounting subject in Senior Secondary Schools in Rivers State.

### **METHODS**

The descriptive survey design was adopted for the study. In the opinion of Ubulom (2008), descriptive survey provides descriptive overview of the data that could be used to elicit information from the respondents. The study was carried out in senior secondary school in Rivers State. Rivers State is Located in the geographical location within Niger Delta region of Southern Nigeria and it is in the South-South geopolitical zone. The population for this study comprised of 50,096 senior secondary school class (3) three students and 278 accounting teachers in senior secondary school two (3) in Rivers State. The sample size for the study was 397 determined using Taro Yamene's formula of determining appropriate sample for students. The instrument for data collection was a self-structured questionnaire developed by the researcher titled "Perceived Influence of Teaching on Learning Accounting Subject Questionnaire (PITLASQ) for teachers and students respectively. The questionnaire was divided into two sections: Section A and B. and it contained 30 items relating to the research questions posed in the study. The response options of the questionnaire items is on 5-point rating scales of Very High Extent (VHE) -5, High Extent (HE)-4, Moderate Extent (ME)-3, Low Extent (LE)-2 and Very Low Extent (VLE)-1. The instrument was subjected to face and content validation to determine its adequacy and appropriateness for the study and for its proper wordings. In order to establish the reliability of the instrument used for this study, the Cronbach Alpha formula method of establishing reliability was adopted. The data collected for the study was analyzed by the researcher using the descriptive and inferential statistical method. Mean and standard deviation was used to answer the research questions. z-test statistics was used to test the null hypotheses at 0.05 level of significance. Decision for the acceptance and rejection of each hypothesis was made as thus: if the calculated statistics is greater than the critical value the hypothesis is rejected otherwise it was accepted.

**RESULTS**

The analysis of data and discussion of findings were presented using tables. The presentation was done according to each research questions and hypotheses.

**Research Question 1:** *To what extent does teachers' attitude influence the teaching on learning of accounting subject in senior secondary schools in Rivers State?*

**Table 1: Mean and Standard Deviation on the Extent Teachers' Attitude Influence the Teaching on Learning of Accounting Subject in Senior Secondary Schools in Rivers State**

S/N	Items	Teachers (n = 278)			Students (n = 397)		
		$\bar{X}$	SD	RKS	$\bar{X}$	SD	RKS
1	Accounting Subjects are interesting to teach and learn	3.72	0.21	High	3.30	0.16	High
2	Accounting subjects have stimulated my interest of becoming an accountant	3.70	0.21	High	3.58	0.17	High
3	My accounting subjects' teachers are efficient	3.85	0.22	High	3.49	0.17	High
4	Accounting subjects have improved my proficiency of keeping accurate records	4.00	0.24	High	4.00	0.19	High
5	Accounting skills have daily life application	3.18	0.19	Moderate	3.64	0.18	High
6	Accounting subjects' classes are very boring	3.28	0.19	Moderate	3.00	0.16	Moderate
7	My performance in accounting subjects is not encouraging	2.77	0.19	Low	2.80	0.16	Low
8	Accounting subjects are very difficult to understand	2.42	0.20	Low	2.63	0.17	Moderate
<b>Grand Mean and SD</b>		<b>3.37</b>	<b>0.21</b>		<b>3.31</b>	<b>0.17</b>	

Table 1 shows an item-by-item analysis of the responses of teachers attitude influence the teaching on learning of accounting subjects in senior secondary schools in Rivers State. A critical view of the table reveals that teachers and students respondents agreed that accounting subjects are interesting to teach and learn, accounting subject have stimulated their interest of becoming an accountant, accounting subject have improve my proficiency of keeping accurate records. However, they all disagreed that their performance in accounting subject is not encouraging and that accounting subjects are very difficult to understand. On the whole both teachers and students agreed on the teachers' attitude influence the teaching on learning of accounting subject in senior secondary schools in Rivers State with a grand mean score of 3.37 and 3.31 respectively which is above the decision mean of 3.00. Furthermore, the low standard deviations of just 0.21 and 0.17 is an indication of the homogeneity of responses which also confirms the agreement is opinion.

**Research Question 2:** *To what extent does learning environment influence the teaching on learning of accounting subject in senior secondary schools in Rivers State.?*

**Table 2 Mean and Standard Deviation on the Extent Learning Environment Influence the Teaching on Learning of Accounting Subject in Senior Secondary Schools in Rivers State**

S/N	Items	Teachers n=278			Students (n-397)		
		$\bar{X}$	SD	RKS	$\bar{X}$	SD	RKS
9	The location of my school is always noisy	3.85	0.22	High	4.18	0.21	High
10	The surroundings of my school is not encouraging	3.47	0.20	High	3.89	0.19	High
11	The classroom in my school is not properly ventilated	3.18	0.19	Moderate	2.98	0.16	Moderate
12	There are reference text books in accounting subjects in my school	2.22	0.22	Low	2.62	0.17	Low
13	The classroom is competitive during accounting subjects	2.41	0.20	Low	2.78	0.16	Moderate
14	The classroom is overcrowded during accounting subjects	1.94	0.24	Low	2.39	0.17	Low
<b>Grand Mean and SD</b>		<b>2.85</b>	<b>0.21</b>		<b>3.14</b>	<b>0.18</b>	

Table 2 shows items shows in 12-14 which mean responses below the decision mean of 3.00 indicates that the respondents do not agree with the item's description, mean ratings for all other items are above the decision mean; implying that they are in agreement with the items as described. Respondents agreed with other items with mean ratings higher than the decision mean of 3.00. They agreed that the location of my school is always noisy, the surroundings of my school of my school is not encouraging and the classroom in their school is not properly ventilated

**Hypothesis 1:** There is no significant difference in the mean ratings of teachers and students on the extent to which teachers' attitude influence teaching on learning of accounting subject in Senior Secondary Schools in Rivers State.

**Table 3: z-test Analysis of Difference between Teachers and Students on the Extent to which Students' Attitude Influence the Teaching on Learning of Accounting Subject in Senior Secondary Schools in Rivers State**

Variables	N	Mean	SD	Std Error	z-calc	z-crit	A	Remarks
Teachers	278	3.37	0.21	0.03	1.74	1.96	0.05	Accept
Students	397	3.31	0.17					

Table 3: reveals that a calculated z-value of 1.74 which is less than the critical value of 1.96. This computed value is not significant at 0.05 level hence the null hypothesis of no significant difference in the mean response of teachers and students on the extent to which teachers' attitude influence teaching on learning of accounting subject in Senior Secondary Schools in Rivers State is accepted. This implies that there is no significant difference in responses of teachers' attitude toward the teaching on learning of accounting subject in Senior Secondary Schools in Rivers. It therefore

suggests that teachers and students agreed that teachers' attitude influence the teaching on learning of accounting subject in senior secondary schools.

**Hypothesis 2:** There is no significant difference in the mean ratings of teachers and students on the extent to which learning environment influence teaching on learning of accounting subject in Senior Secondary Schools in Rivers State.

**Table 4: z-test Analysis of Difference between Teachers and Students on the Extent to which Learning Environment Influence Teaching on Learning of Accounting Subject in Senior Secondary Schools in Rivers State**

Variables	N	Mean	SD	Std Error	z-calc	z-crit	A	Remarks
Teachers	278	2.85	0.21					
				0.03	8.34	1.96	0.05	Reject
Students	397	3.14	0.18					

From table 4, it could be observed that the computed value of it (8.34) is high than the critical value (1.96). Since the calculated value is high than the critical value, the null hypothesis is rejected at 0.05 level of significant. The implication it is significant. It could be inferred that teachers and students do not accept that learning environment influence the teaching on learning of accounting subject to high extent, the teachers and students must not relent but must put on concerted effort to make the learning environment conducive as much as they can as to enhance effective teaching on learning of accounting subject in senior secondary schools in Rivers State.

#### DISCUSSION OF FINDING

Findings from this research question one revealed to a high extent that teachers and students agreed that student's attitude influence the teaching on learning of accounting subjects in senior secondary schools in Rivers State. The study showed that students perceived accounting subject as very difficult, this has negative influence, it has lead a lot of students to the issue of fear and lack of interest on the subject and also this study is at variance with the finding of Lawal, (2016) who opined that students do not attached importance to accounting subjects due to the calculation that is involve in it. The disagreement in findings may be due to the fact that the studies were done in another country not in Nigeria. In agreement with the view of Lawal, Banerjee, Srijita and Behera, (2014) depicts that the attitude of female students is more favourable than that of male students towards teaching on learning of accounting subjects.

Findings from research question two revealed that teachers and students do not accept that learning environment influence the teaching on learning of accounting subjects to high extent in senior secondary schools in Rivers State. The finding shows that no matter the location and how noisy the learning environment is teachers will teach and students will learn and also this study is in agreement with the views of Musibau and Adigun (2010) who opined that school location had no significant influence on students' academic performance. In agreement with the views of Mersch (2012), depicts that rural high schools in the state of Wisconsin performed as well as town and city high schools and in some subject areas as well as suburban high schools. The researcher in agreement with the views of Musibau and Adigun and also Mersch viewed that the learning environment such as school location was not significantly related to students' academic performance in accounting subjects. It therefore implies that the place where a school is located essential does not aid the teaching and learning process.

#### CONCLUSION

Based on the findings, it was concluded that students and teachers should have a positive mindset toward accounting subject. The learning environment used in the teaching on learning of accounting subject should be conducive and devoid of anything that will hinder the teaching and learning process.

## RECOMMENDATIONS

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

1. Teachers should use dynamic approach in teaching as to motivated students to feel positive about accounting and had a positive impact on learning.
3. The authorities concern should take precaution in the kind of environment schools are established as to stimulate students' comprehension and facilitate the teaching and learning process.

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