BUSINESS EDUCATORS' RATINGS OF TEACHING STRATEGIES FOR IMPROVING STUDENTS' ACADEMIC PERFORMANCE IN FINANCIAL ACCOUNTING IN COLLEGES OF EDUCATION IN SOUTH-EAST NIGERIA

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Abstract

The study identified business educators' ratings of teaching strategies for improving students' academic performance in financial accounting in colleges of education in South East Nigeria. Two research questions guided the study, while two null hypotheses were tested at 0.05 level of significance. Descriptive survey research design was adopted for the study. The population consisted of 84 business educators from colleges of education in South-East, Nigeria. Data was collected using a 17-item validated questionnaire. The questionnaire was structured on a 5-point rating scale. The reliability of the instrument was ensured using pilot test technique, which was analyzed using Cronbach Alpha method that yielded an overall reliability co-efficient of 0.86. Data related to the research questions were analyzed using mean and standard deviation, while z-test tools were used to test the null hypotheses. The findings revealed that cooperative and just-in-time learning strategies were rated at a very low extent. Gender did not affect business educators' rating of cooperative learning strategy while gender affected business educators' ratings of Just-in-Time learning strategy. It is concluded that teaching strategies for teaching financial accounting in colleges of education in South-East Nigeria were rated at low extent and very low extent. It is also concluded that gender affected the ratings of just-in-time learning strategy, while cooperative, learning strategy were not affected by gender. Based on the findings of the study, it was recommended that business educators should be mandated to apply the cooperative and Just-in-Time learning strategies for teaching financial accounting in various colleges of education in South East Nigeria to improve students' academic performance. Business educators in colleges of education in South East Nigeria should be encouraged and educate their fellow business educators on the importance and use of discovery learning strategy as a teaching strategy for improving students' academic performance in financial accounting. Most teachers should be coaxed to apply the Just–in–time teaching strategy owing to the fact that they still give in to technophobia and also show incompetence in the use of modern teaching technologies.

Key words: Business educators, teaching strategies, academic performance, financial accounting and colleges of education

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Introduction

A few years ago, teaching and learning in tertiary institutions were dominated by traditional methods of teaching such as, field trips, lecture method, and demonstration which were mainly teacher-centered. Teaching and learning here is seen as the art of imparting knowledge to bring about the desired change in the behaviour of the recipient (Ekere, 2009). Aguokogbuo (2010) defined teaching and learning as a deliberate effort by a mature or experienced person to impart information, knowledge, skills and so on, to an immature or inexperienced person. It is also the science and art of assisting a person to learn. To ensure effective teaching and learning and ultimately improve performance by the learner, the teacher has to organize the teaching process systematically from the known to the unknown and from the simple to the complex (Aguokogbuo, 2010). This approach could enhance the academic performance of students.

Students' academic performance is seen in the results of examinations, assignments, quizzes, and other graded activities related to the course of study. Academic performance contributes to the standard of education that every higher institution aims at. The important mission of way higher institution in the field of accounting is to provide high quality and relevant education in order to produce skilled, competent and conscientious graduates who are capable of performing accounting-related jobs in any organization. To achieve this, a number of practical instructional strategies are designed to improve students' academic performance.

Strategy, according to Mintberg (2012) is a plan, a how, or a means of getting from one point to another. In this study, teaching strategy is seen as a plan or method chosen by business teacher educators in colleges of education for effective teaching of financial accounting. These strategies include cooperative and just–in–time learning among others.

Cooperative learning is a teaching strategy in which small teams, each with students of different levels of ability, use a variety of learning activities to improve their understanding of a subject. Adesanya (2015) noted that each member of a team is responsible not only for learning what is taught but also for helping teammates learn, thus creating an atmosphere of academic achievement. Students work through assignment until all group members successfully understand and complete it.

Moreover, just-in-time learning (JiTl) is a teaching strategy designed to promote the use of class time for more active learning. It was developed by Novak, Gavin and Wolfgang (2009). JiTl relies on a feedback loop between web-based learning materials and the classroom. Novak, Gavin and Wolfgang (2009) noted further that many teachers are not still using internet to search for information and instructional materials for their students. Using this strategy, students prepare for class by reading from the textbook or using other resources posted on the web and by completing assignments (called Warm-ups and Puzzles) online.

Factors influencing business educators' ratings of teaching strategies could be gender. It is possible that male business educators adopt different teaching strategies

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from their female counterparts in the classroom setting. Adagunodo and Poope (2013) also reported that gender could be a factor in determining the extent of teachers' application of classroom teaching strategies so as to improve students' academic performance. It was however supported by Ikonomwan (2015) that female teachers use ICT more than male teachers.

Improving academic performance requires different strategies, techniques or tactics which can be adopted by teachers and students to enhance academic performance. One of the ways to improve academic performance is to provide assistance and encouragement to students (Ekere, 2009). Aronson (2014) stated that to improve students' performance, the teaching and practice of skills in a typical business education class should follow a gradual process. This also applies to the teaching of accounting courses in colleges of education, or other higher institutions.

Accounting is a generic term covering both bookkeeping and account aspect of an economic entity. According to Azih (2013), the American Institute of Certified Public Accountants (AICPA), defined accounting as the art of recording, classifying, and summarizing in terms of money, transactions and events which are in part at least, of financial character, and interpreting the result thereof. Accounting is the process of recording, classifying, measuring, interpreting, summarizing and reporting financial data of an organization to the users for objective assessment and decision making (Asaolu in Okoli, 2013). Accounting provides quantitative financial information about economic entities for internal and external users to use in making decisions such as whether to invest further or not.

Federal Government of Nigeria (2013) through the National Policy on Education (2013) listed the topics that should be covered in financial accounting courses from National Certificate in Education I to III classes to include: evolution of bookkeeping; importance of bookkeeping, distinction between bookkeeping and accounts, subsidiary books and methods of keeping them, the ledger and its classifications, records in the ledger/principles of double entry, balancing of accounts and extraction of trial balance, the cash book (including simple, double and three column entries petty cash book), and preparation of elementary final account.(Trading, Profit and Loss Accounts, Balance sheet and Year- End Adjustments).

The major purpose of Nigeria Certificate in Education (NCE), as enunciated in the National Commission for College of Education minimum standard (2010) for business education is to produce Nigeria Certificate in Education (NCE) teachers who are qualified and competent to teach the various components of business education subjects at junior secondary school level and be able to pursue degree programmes in business education. Besides, NCE business education graduates have opportunities for employment as teachers and as office workers where they work as executive officers (accounts) among others (Azih, 2013). Therefore, the products of NCE business education programme, especially those who major in accounting ought to perform optimally as accounting teachers and as accounting workers.

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In order to produce competent NCE business education (accounting option) graduates, students have to be adequately taught by competent, committed and well qualified teachers, using effective teaching strategies. This is in line with the view of Ukeje in Adesanya (2015) that the quality of the output of the school system is a manifestation of the quality of teachers who teach them. According to Adesanya, the teacher is the hub of any educational system and no educational system rises above the quality of its teachers. It is upon teachers' education, training, quality, effectiveness, efficiency, competence and their capability that the entire educational system improved (Chukwuma, 2012). It is against this background that this study sought to ascertain business educators' ratings of teaching strategies for improving students' academic performance in financial accounting in colleges of education in South East Nigeria.

Statement of the Problem

A cursory look at the results of Nigeria Certificate in Education (NCE) Business Education students in accounting courses over the years indicates that students performance in financial accounting is poor when compared with their performance in other business education courses especially within the first two years of the three year Nigerian Certificate in Education programme (NCCE, 2010). For instance, in most of the colleges of education in South East Nigeria which the researchers visited prior to the study, it was found that 20 to 30 percent of the students' in each first year and second year financial accounting course failed financial accounting. This persistent poor student's performance in financial accounting is very worrisome as it affects the quality of NCE business education graduates in Nigeria. This poor students' performance, could be linked to teacher factors such as poor quality of teachers in terms of poor knowledge of subject matter and poor application of appropriate method of teaching. Others could be student factors such as poor entry level knowledge, non–ownership of relevant textbooks and inadequate practice session.

There seem to be a paucity of verifiable data to address the above question. It is therefore necessary to carry out a study to identify business educators' ratings of teaching strategies for improving students' academic performance in financial accounting in colleges of education in South East Nigeria.

Purpose of the Study

The major purpose of this study was to determine business educator's ratings of teaching strategies for improving students' academic performance in financial accounting in colleges of education in South-East Nigeria. Specifically, the study sought to determine business educators' ratings of:

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1. cooperative learning as a teaching strategy for improving students‘ academic performance in financial accounting by business educators in colleges of education in South-East Nigeria.
2. just-in-time learning as a teaching strategy for improving students‘ academic performance in financial accounting by business educators in colleges of education in South-East Nigeria.

Research Questions

The following research questions guided the study:

1. What is the rating of business educators on cooperative learning as a teaching strategy for improving students‘ academic performance in financial accounting in colleges of education in South-East Nigeria?
2. What is the rating of business educators on just-in-time learning as a teaching strategy for improving students‘ academic performance in financial accounting in colleges of education in South-East Nigeria?

Hypotheses

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

1. There is no significant difference in the mean ratings of male and female business educators on cooperative learning as a teaching strategy for improving students‘ academic performance in financial accounting in colleges of education in South-East Nigeria.
2. There is no significant difference in the mean ratings of male and female business educators on just-in-time learning as a teaching strategy for improving students‘ academic performance in financial accounting in colleges of education in South-East Nigeria.

Method

Descriptive survey design was adopted for the study. This research design according to Nworgu (2015) is concerned with collection of data for the purpose of describing and interpreting existing conditions, prevailing practices, beliefs, attitudes, and on-going process. This survey design was considered suitable by the researcher since the study collected data from business educators in order to obtain their views for determining teaching strategies for improving students‘ academic performance in financial accounting in colleges of education. The population for the study consisted of 84 business educators in nine colleges of education offering business education (accounting) courses in South East Nigeria. Sample was not taken for the study because the population was manageable for the researchers to handle. Instrument for data collection was a 17-items structured questionnaire titled ―Business Educators Ratings of Teaching Strategies for Improving Students‘ Academic Performance in Financial Accounting in Colleges of Educat ion (BERTSI-SAPFACE).‖ The instrument was validated by three experts. One of the experts was

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in measurement and evaluation, while the remaining two experts were in business education, Nnamdi Azikiwe University, Awka. Their comments enhanced the face and content validity of the instrument.

To ascertain the reliability of the instrument, the researchers conducted a pilot test whereby copies of the instrument were administered to 20 selected business educators from College of Education, Igueben and College of Education, Ekiadolor (now University of Education), Edo State which were outside the study area but have similar characteristics to the studied area. Data were analyzed using Cronbach alpha method to determine the degree of reliability. An index of 0.79 and 0.73 using Statistical Package for Social Sciences (SPSS) were obtained with an overall reliability of 0.76. The administration of the instrument was carried out personally by the researchers with the aid of five research assistants. Out of a total of 84 copies of the questionnaire distributed to the respondents, 78 were filled and returned by the respondents, and used for data analysis.

Data collected regarding the research questions were analyzed using mean and standard deviation. A decision rule was based on a mean rating between 4.50-5.00 were regarded as very high extent, an item with mean rating of 3.50-4.49 were considered as high extent and an item with 2.50-3.49 were regarded as moderate extent. Furthermore, items with mean rating of 1.50-2.49 and 0.50-1.49 to low extent and very low extent respectively. In testing the hypotheses, z-test was used, The null hypotheses were not rejected when the calculated z-values were less than the z-critical (table) values at 0.05 level of significance, but when the calculated values were greater than z-critical values; the null hypotheses was rejected.

Results

Research Question 1

What is the rating of business educators on cooperative learning as a teaching strategy for improving students' academic performance in financial accounting in colleges of education?

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Table 1
Respondents mean ratings on cooperative learning as a teaching strategy for improving students' academic performance in financial accounting in colleges of education.

S/N	Cooperative Learning Strategy		Remarks
1	Two to five accounting students work together in group for learning activity	1.16	LE
2	Students being accountable or responsible for their learning	2.59	ME
3	Accounting students being positively interdependent on handling accounting issues	1.32	VLE
4	Students use of pro-social behavior to accomplish their common tasks	1.44	VLE
5	Accounting lecturers assign one student in each group the role of a checker	1.22	VLE
6	Accounting lecturers randomly examine students orally by calling on one student from each group	1.10	VLE
7	Accounting lecturers observing each group and recording the frequency with which each member contributes to the group work	1.44	VLE
8	Accounting lecturers providing groups with the amount of time needed to learn the targeted information as needed or required	1.64	LE
9	Accounting lecturers give individual test to the students in the group	1.23	VLE
10	Accounting lecturers teach social skill	1.12	VLE
11	Lecturer checks for understanding of the course	1.76	LE
	Cluster Mean	**1.46**	**VLE**

Data in Table 1 show that out of the eleven items listed on cooperative learning, respondents rated eight of the items very low extent, two of the items low extent and the remaining one item moderate extent. The cluster mean of 1.46 indicates that on the whole, cooperative learning is rated by business educators' very low extent as a strategy for improving students' academic performance in financial accounting.

Research Question 2

What is the rating of business educators on just-in-time learning as a teaching strategy for improving students' academic performance in financial accounting in colleges of education?

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Table 2
Respondents mean ratings on just-in-time learning as a teaching strategy for improving students' academic performance in financial accounting in colleges of education.

S/N	Just-in-Time Learning Strategy		Remarks
12	Accounting lecturers develop questions for students online before the next class	1.38	VLE
13	Students online responses are grouped into clusters reflecting similar thinking processes	1.23	VLE
14	Accounting lecturers select a representative sample of the responses to show in the class	1.16	VLE
15	Accounting lecturers use student responses to develop interactive in-class activities	2.43	LE
16	Questions on upcoming course material are structured for students to answer a few hours before the class begins	1.19	VLE
17	Accounting lecturers review students just-in-time responses targeting the learning gap	1.24	VLE
	Cluster Mean	**1.44**	**VLE**

Data in Table 2 show that out of six items on just-in-time learning as a teaching strategy for improving student's academic performance in financial accounting, the respondents rated five items very low extent and one item at low extent. The cluster mean of 1.44 indicates that on the whole, just-in-time learning as a strategy is rated by business educators' at very low extent.

Test of Hypotheses
Hypothesis 1
There is no significant difference in the mean ratings of male and female business educators on cooperative learning as a teaching strategy for improving students' academic performance in financial accounting.

Table 3: z-test summary of the difference between the mean ratings of male and female business educators on cooperative learning as a teaching strategy for improving students' academic performance in financial accounting

Gender	N		SD	df	a	z-cal	z-crit	Decision
Male	57	2.72	1.81					
				76	0.05	1.05	1.96	Not Significant
Female	21	2.52	1.46					

Data in Table 3, show that the z-calculated value of 1.05 is less than the z-critical value of 1.96 (1.05<1.96) at 76 degree of freedom at 0.05 level of significance, and this suggests that there is no significant difference in the mean

ratings of male and female business educators on cooperative learning used as a teaching strategy for improving students‘ academic performance in financial accounting. Therefore, the null hypothesis is upheld.

Hypothesis 2

There is no significant difference in the mean ratings of male and female business educators on just-in-time learning as a teaching strategy for improving students‘ academic performance in financial accounting.

Table 4

z-test summary of the difference between the mean ratings of male and female business educators on Just-in-Time learning as a teaching strategy for improving students’ academic performance in financial accounting

Gender	N		SD	df	a	z-cal	z-crit	Decision
Male	57	3.17	1.92					
				76	0.05	5.00	1.96	Significant
Female	21	2.14	1.50					

As shown in Table 4, the z-calculated value of 5.00 is greater than the z-critical value of 1.96 (5.00>1.96) at 76 degree of freedom at 0.05 level of significance, and this suggests that there is a significance difference in the mean ratings of male and female business educators on just-in-time learning used as a teaching strategy for improving students‘ academic performance in financial accounting. Therefore, this means that the null hypothesis was not upheld.

Discussion of Findings

Findings of the study in the first research question revealed that business educators rated cooperative learning as a teaching strategy for improving students‘ academic performance in financial accounting in colleges of education at a very low extent. This is not encouraging, except for one item which was rated at a moderate extent. Out of the remaining nine items, eight of them were rated at a very low extent, while two of them (items 8 and 11) were rated at a low extent. The low ratings of these, indicate that student-student interaction, student self-esteem, personal and promote interdependence among students will be hampered. The low rating on the part of business educators could be as a result of the challenges in assessing cooperative learning outcomes. This was supported by Adesanya (2015), that one of the challenges of cooperative learning faced by teachers is their inability to access cooperative learning.

The results in Table 3 revealed that there was no significant difference in the mean ratings of male and female business educators on the extent of cooperative learning as a teaching strategy for improving students‘ academic performance in financial accounting.

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Findings of the study regarding the second research question indicated that business educators rated just-in-time as a teaching strategy for improving students' academic performance in financial accounting in colleges of education at a very low extent with a cluster mean scores of 1.44. The results further showed that, accounting lecturers developing questions for students online before the next class was rated as the highest mean. While accounting lecturers reviewing students' just-in-time responses targeting the learning gap was rated at very low extent. Accounting lecturers using students' responses to develop interactive in-class activities was rated as the last. The low rating of just-in-time learning could be as a result of continuous use of traditional method of instructional delivery which does not require the internet. This could also be caused by limited confidence competencies on how to use internet resources in teaching by some business educators. The finding is in line with the findings of Novak, Gavin and Wolfgang (2009) that many teachers are not still using internet to search for information and instructional materials for their students.

However, in Table 4, it is shown that the z-calculated value of (5.00) is greater than the z-critical value of 1.96 at 78 degree of freedom at 0.05 level of significance. This suggested that there was significance difference in the mean ratings of male and female business educators regarding just-in-time learning as a teaching strategy for improving students' academic performance in financial accounting. This therefore means that the null hypothesis was significant. In line with just-in-time which requires the incorporation of internet facilities, it was however supported by Ikonomwan (2015) that female teachers use ICT more than male teachers. Thus, the findings of this study imply that business educators differed in their ratings of just-in-time learning as a result of gender

Conclusion

Based on the result of the study, it is concluded that teaching strategies for teaching financial accounting in colleges of education in South-East Nigeria were rated at low extent and very low extent. It is also concluded that gender affected the ratings of just-in-time learning strategy, while cooperative, learning strategy were not affected by gender.

Recommendations

Based on the findings and conclusion of the study, the following recommendations are made:

1. Business educators should be mandated to apply the cooperative and just-in-time learning as strategies for teaching financial accounting in various colleges of education in South East Nigeria. This is because it would enhance students' level of mastery of accounting.
2. Managements of colleges of educations should organize seminars and workshops for business educators on how to teach financial accounting using cooperative and just-in-time learning to improve students' academic

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performance. This would enable teachers to practice the application of these teaching strategies effectively in the classroom.

3. Business educators should acquire the procedural skills and the skills necessary for fostering clinical reasoning process in students so as to help them prepare for real world challenges. This should involve individual learning and acquired self-directed learning skills through the use of cooperative and just-in-time learning as teaching strategies. Hence, they should act effectively as facilitators. Also, they should map out adequate time from their schedule so as to engage the students in groups during teaching and learning.
4. The curriculum planners and developers should review the curriculum and integrate the application of cooperative and just-in-time learning as teaching strategies in the curriculum so as to enable the business educators to continuously practice them in the regular course of their teaching of accounting and other related courses.

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