

TEACHERS' RELATED VARIABLES AND EFFECTIVE TEACHING OF ACCOUNTING IN SECONDARY SCHOOLS

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Abstract

This study investigated teachers' related variables and effective teaching of accounting in secondary schools in Ogoja education zone of Cross River State, Nigeria. To achieve the aim of this study, two specific objectives, two research questions and two hypotheses were formulated. Ex-post facto research design was adopted for this study. The study population was made up of 57 principals and 567 SS2 students in 57 secondary schools offering accounting in the study area. Out of this, 50% were used as sample for this study comprising 33 principals and 283 students. The data collected from the respondents were subjected to statistical analysis using simple linear regression. The hypotheses were tested at .05 level of significance with 292 degree of freedom. The results revealed that communication skills and evaluation of students influence the effective teaching of accounting in the study area. Conclusively, based on the findings, it is recommended that accounting teachers should possess and exhibit good communication skill to enhance instructional delivery in class.

Introduction

Effective teaching presupposes effective learning by students. Teaching effectiveness can be seen as a teacher's ability to be intellectually challenging, motivating students, setting high standards, approachable, presenting materials well, making the subject and class interesting, encouraging self-initiated learning and having good elocutionary (good public communication) skills that triggers learning and produces useful outcome. When a teacher possesses these qualities or attributes, it will spur the students up and encourage their reading and studying skill which invariably enhances performance and academic excellence. According to Layne (2014), effective teaching from the school administrator's point of view focuses more on what they think the teachers need to do in relation to course content. Students view it as teachers' ability to keep students interested in the whole period, well organized, well prepared for class, interacts with students, and is accessible and the ability to be patient and flexible when dealing with students. This implies that for an accounting teacher to be viewed as effective, he/she must possess these qualities and attributes such as; communication skill, resourcefulness, evaluation of students, accessibility and ability to create active learning environment for students.

Therefore, teaching demands the cultivation of thinking skills, stimulation of interest in the subjects, being knowledgeable in the course, having mastery of the lesson content and motivation of students to learn. Effective teaching does not occur by chance rather effective teachers have become good at what they do and derive pleasure and satisfaction in doing it with a product of turning out successful students who have positive attitude towards their academics

for excellent performance. Cruickshank, Jenkins and Metcals (2003) claimed that effective teachers support students in multiple ways and help to meet their needs of belonging and success. This means that teachers are to make themselves accessible to students. Sometimes, students must access their teachers because of one reason or the other. Inability to see these teachers can leave a negative impression in the students, hence, to ensure teaching effectiveness, the teacher should be available for students and easy to contact in case of emergency.

The success of a professional teacher requires excellent communication skill, concise and understandable expressions and explanation during lesson delivery. Borarinwa (2014), has presented a good account of the teacher's roles in the Classroom, thus a teacher is a communicator; a manager and organizer of student in a manner to assist them meet set objectives and act as a monitor of students' performance. Listening, speaking, writing, reading and interpersonal communication skills are needed to facilitate teaching/learning and to enable the teacher to accomplish their goals which is to attain effectiveness evident in the students' performance. According to Fathi, Aieman and Rholoud (2010), "teachers are constantly gathering, sorting, analysing and explaining information to learners.

Not only do teachers need to accomplish technical tasks, they must also communicate effectively and efficiently with internal and external customers. Effective communication" makes an effective teacher. A teacher might be trained, developed and has good knowledge of the lesson content but without good command of English language and good communication skill, the teacher will never make a good teacher. This is because the students might not understand what he will be teaching being that he lacks expression power.

The possession of good communication skills will not only enhance teachers' performance as a professional but will also influence the quality of his products. This implies that a good teacher produces good students and student teachers who will also have good communication skill. A good communicator has ability to remove all negative feelings in the students and has the potentials to be a good listener. Loss (2000) recommends utilizing positive statements, rather than accusatory statements when communicating. Giving words of hope to a dullard has the tendency of enhancing his performance. Such as; 'you have tried', 'you can do better than this', 'oh, good effort', 'you have the capacity to be one of the best'. These words, though simple but are power enough to spur a child up. Even the dullest student will struggle; work harder to improve the performance if not for anything to make the teachers' words come to pass.

Struak, White and Rojer (2004) maintained that "communication is a learned skill. However, while most people are born with the physical ability to talk, not all can communicate well unless they make special efforts to develop and refine this skill further". Communication process is complex and so we must not take communication with each other for granted. The result of the analysis showed that there were significant differences as follows: open communication ($t=2.02$, $p<.05$). This shows that the higher the level of school library mobilization to enhance communication, the better the level of principals' administrative effectiveness. Therefore, North and Worth (2004) found that interpersonal skills were the most frequent competency required in entry-level advertisement from newspapers in 10 metropolitan areas, 80% of advertisement noted that candidates should have strong interpersonal skills. 49% of entry-level advertisement included requirements for basic skills related to communication, including reading, writing, listening and speaking".

Frequent evaluation (continuous assessment) test of a student performance will provide opportunities for teachers to address the deficiencies of the students. Okpa (2006) in his study on school plant administration and teaching effectiveness in secondary schools in Cross River State Central Senatorial District formulated a hypothesis that “there is no significant relationship between school plant administration and teachers’ evaluation of student’s work”. The statistical tool used was Pearson Product moment correlation coefficient analysis which was significant at .05 level, critical $r = .113$, $df = 359$. The result revealed that school plant administration has a significant relationship with evaluation of student work. Uche (2014) asserted that evaluation serves to accumulate data on the instructional activities of a teacher and the learning gains recorded by students. The result of the later is change in behaviour and it may be used as an evidence for ascertaining whether students are progressing along certain desirable lines.

Evaluation can be carried out at any time by the teacher to determine the progress of students, students can also evaluate themselves to ascertain their progress to enable them to make some adjustments where necessary in terms of their learning strategies. Every good teacher should help the students by improving the skills of self-appraisal to enable them to know their areas of weakness and strength. Feedback from evaluation will enable students to know their stand on an achievement continuum. This will help them to sit up and invest quality time and effort to attain desired level of mastery. The evaluation outcome may suggest the need for adjustment in teaching and learning strategy, improvement in learning to enhance performance, achievement and areas to be improved upon will be noticed. Evaluation can serve as a stimulant to attain efficiency and effectiveness for the one aim of goal attainment which is academic achievement. Evaluation of student’s work is an important aspect of classroom organisation and management. The frequency of assessment and evaluation of students’ academic performance and the production of feedback relates to teachers’ effectiveness. This gingers students to work harder for higher academic performance.

It is obvious that evaluation of curriculum and instructional process enables the teacher, principal and curriculum developers to determine how well the need of learners have been met through a planned series or sequence of instruction. Ogbonna (1994) in Okpa (2006) maintained that the goal of teacher’s evaluation of students’ work is improvement of his own instructional techniques, which in turn leads to improved learning on the part of the students. It can be summarized that evidential changes in behaviour and learning attitude of students can be motivated through evaluation. It is used to check the progress of students, report to parents, administrators and determine the instructional outcome of the entire curriculum. Students’ evaluation of students’ work will enable both students and teachers to assess themselves, checking their success, performance, strength and weakness. This evaluation should comprise, asking questions in class administration classroom work, use of school-based tests and examination

Accounting teachers seem to exhibit poor communication skill; creative ability; failure to use feedback mechanism, inability to be resourceful and failure to create an active learning environment may lead to ineffectiveness in teaching/learning. This is manifesting in the low achievement of accounting students in school. Some learners get discouraged by these conducts of some of the Accounting teachers hence, most students develop cold feet towards learning accounting which invariably affect their understanding of the course content and hence overall performance in the subject

The aim of this study was to find out the influence of teachers' related variables on teaching of accounting in secondary schools in Ogoja Education Zone of Cross River State, Nigeria. Specifically, this study is designed to:

1. Determine the influence of communication skill on effective teaching of accounting.
2. Determine the influence of evaluation of student's work on effective teaching of accounting

As a guide to this research work, the following research questions are stated:

1. To what extent does communication skill influence effective teaching of accounting?
2. To what extent does evaluation of student's work influence effective teaching of accounting?

The following hypotheses were formulated to guide the study.

1. Communication skill has no significant influence on effective teaching of accounting.
2. Accounting teachers' evaluation of students has no significant influence on effective teaching of accounting.

Methodology

Expost facto design was used for this study which literally means "after the fact". It is a non-experimental design in which the phenomena of interest have already occurred and cannot be manipulated in any way. The population of the study consisted of 624 SS2 students in 57 secondary schools in Ogoja education zone of Cross River State.

The sampling technique adopted for this study was the stratified random sampling technique. The stratification was based on Local Government Areas. The main purpose of stratification was to compose a sample that will yield research data that can be generalized to a larger population being that the population contains definite subsets (SS11 student offering accounting). The researcher randomly selected 33 schools from the 57 school. The sample consisted of 316 SS 2 students and 33 Principals in secondary schools offering accounting in the area.

Two researcher-made instruments titled "Teachers' Related Variable Questionnaire (TRVQ)" and Effectiveness of Accounting Teacher Appraisal Inventory (EATAI) were used for data collection. The first instrument (TRVQ) is divided into two parts, sections A and B. Section A elicited demographic information of respondents while section B is a four-point rating scale. The data was analyzed using simple linear regression.

Data presentation and Analysis

H0₁: Communication skill has no significant influence on teaching effectiveness accounting teachers. Simple linear regression was used in analysing the data collected and the results are presented below.

Simple linear regression analysis on influence of teachers' communication skills on teaching effectiveness

R	R ²	Adjustment R ²	Standard error of Estimate		
.911	.830	.828	3.210		

Source of variation	sum of squares	df	Mean square	F	Sig
Regression	4706.08	.1	4765.08	462.49	.000
Residual	978.790	95	10.303		
Total	5743.87	96			

Simple linear regression was used to determine the predictive ability of independent variable on the dependent variable. The result in Table 5 above shows that the R² is .830. This implies that 83.0% variability in the dependent variable could be attributed to the variability in the independent variable. Moreover, the standard Beta value of communication skills was significant ($\beta=.911$, $t=21.50$, $p<.05$). This means that communication skill can contribute highly in predicting teaching effectiveness among teachers. With this result, the null hypothesis stating a non-significant influence of communication skill on teaching effectiveness was rejected and the alternate hypothesis upheld.

No matter the facilities and instructional materials that are made available, it is obvious from our findings that without good communication skill, the students will not assimilate anything if not effectively explained to them by their teacher. This is however, contrary to the Underwood (2009) who noted that teachers' communication effectiveness can be affected by time materials available, ability of the class, the place in which work is being carried out and the nature and content of text and lesson taught.

This is in agreement with the study carried out by Fathi, Aieman and Kholoud (2010) on attitude towards communication skills among students and teachers in Jordanian Public Universities where hypothesis was formulated on the differences between teachers and students in each dimension of PAS and NAS and the result shown that negative attitudes towards communication skills ($m = 3.77$) differ significant from students ($m = 3.70$) at $P = .00$ and student ($m = 3.48$) at $P = .00$ ". This means that communication skills of teachers influenced their students' attitude.

H0₂: Accounting teachers' evaluation of students has no significant influence on their teaching effectiveness. Simple linear regression was used in analysing the data collected.

Simple regression analysis on the influence of evaluation of students on teaching effectiveness of accounting

R	R ²	Adjustment R ²	Standard error of the estimate			
.888	.789	.787	3.573			
Source of variation	SS	df	MS	F	Sig	
Regression	4531.29	1	4531.29	355.0	.000	
Residual	1212.50	95	12.764			
Total	5743.87	96				

The independent variable in this analysis is Evaluation of students while the dependent variable is teaching effectiveness of accounting. The correlation coefficient ($R=.888$) shows that there is a positive strong relationship between Evaluation of students and teaching effectiveness. However, the R^2 of .789 which implies that 79% of the variance in the dependent variable (teaching effectiveness) is accounted by the evaluation of students by the teacher. More so, considering the contributive ability of the students' evaluation on teachers' teaching effectiveness, the result ($\beta=.888$, $t=18.84$, $p<.05$) is significant. The implication is that teachers' evaluation of students can enhance his/her teaching effectiveness. With this result, the null hypothesis was rejected while the alternate hypothesis was retained.

The results in this hypothesis showed that teachers' evaluation of students enhances teaching effectiveness. The only way most students sit up is when they are evaluated. Poor results challenges students to work harder especially when the teacher makes statements such as "you are capable of doing better, good attempt, sit up, and can improve." Those who did well can also be encouraged to maintain their position or work to improve weak grades. This result agrees with Okpa (2006) who said that the goal of teacher's evaluation of student's work is improvement of his own instructional techniques, which in turn leads to improved learning on the part of the students. This is in addition to the findings of Okey (2012) that evaluation increases motivation for learning and encourages good study habits. A student who did not do well will be challenging to ask colleagues how they are making it, this however will cause a change in the study habit of such student and improvement in subsequent performance.

Conclusion

Based on the findings, it is concluded that teachers' communication skill and evaluation of accounting student's work are predictors of effectiveness of the accounting teachers. It is therefore needful for accounting teachers to possess good communication skill and addition, ensure thorough and regulation evaluation of their student's activities in other to better their performance.

Recommendations

Based on the conclusions drawn, the following recommendations are made:

1. Accounting teachers should possess good communication skill to enhance instructional delivery in class. This is because good communication skill will not only enhance the teachers' performance as a professional but will also influence the quality of his product.
2. Evaluation of accounting students should be a means of determining the knowledge acquired by the students. This will also help to motivate the students and teachers to work harder after discovering areas of deficiencies.

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